

LIGHT RAIL TRANSIT AUTHORITY							
TRIAL BALANCE							
DECEMBER 2023							
(2nd Preliminary)							
2nd prelim 2/22/24							0.00
ACCOUNT		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE	ACCOUNT NAME	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-01-01-010	Cash Collecting Officers	4,450,706.64		128,655,213.76	126,598,541.28	6,507,379.12	
1-01-01-011	Cash on Hand -Cash Disbursing Officers	-				-	
1-01-01-020	Cash on Hand - Petty Cash Fund	1,517,020.00			70,000.00	1,447,020.00	
1-01-02-020	Cash in Bank - Local Currency - CA	3,205,922,815.54		367,220,349.37	612,566,625.42	2,960,576,539.49	
1-01-02-030	Cash in Bank - Local Currency - SA	2,619,071,780.38		3,579,623.31	2,374,171.66	2,620,277,232.03	
1-01-03-030	Cash in Bank - Foreign Currency - Savings Account	3,347,308.41		107,871.67		3,455,180.08	
1-01-05-020	Time Deposit - Local Currency	(0.00)				(0.00)	
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	8,099,567.41		571,251.77	541,000.00	8,129,819.18	
1-02-11-020	Investments in Time Deposits - Foreign Currency	-				-	
1-02-99-990	Other Investments	14,716,500.60				14,716,500.60	
1-03-01-050	Interest Receivables	3,269,163.19		11,622,491.50	300.56	14,891,354.13	
1-03-01-060	Dividends Receivable	4,098.92				4,098.92	
1-03-01-240	Service Concession Arrangements Receivable	1,317,467,198.30		21,740,382.71		1,339,207,581.01	
1-03-02-010	Operating Lease Receivable	25,181,700.85			1,450,581.30	23,731,119.55	
1-03-03-010	Due from National Government Agencies	150,079,943.86		76,277.76	179,159.74	149,977,061.88	
1-03-03-050	Due from other Government Corporations	261,076.57				261,076.57	
1-03-03-060	Due from Subsidiaries & Affiliates - Metro Inc.	697,500.00				697,500.00	
1-03-99-010	Receivables- Disallowances/Charges	37,082,796.39			1,913.29	37,080,883.10	
1-03-99-020	Due from Officers & Employees	267,947.51		86,910.23	16,259.83	338,597.91	
1-03-99-990	Other Receivables - Other Receivables	30,452,347.94		120,330.25		30,572,678.19	
1-03-04-040	Due from Operating Units - Line 1 North Extension Project			3,047,586,327.17	3,047,586,327.17	-	
1-03-04-040	Due from Operating Units - Line 1 South Extension Project	347,815,867.10				347,815,867.10	
1-04-04-010	Office Supplies Inventory	1,249,933.55		258,736.24	593,157.21	915,512.58	
1-04-04-990A	Other Supplies and Materials Inventory	2,241,796.35			79,576.50	2,162,219.85	
1-04-04-990B	Spare parts Inventory	743,734,852.31		32,709,258.97	38,102,256.97	738,341,854.31	
1-04-05-020	Semi-Expendable Office Equipment	274,376.13				274,376.13	
1-04-05-030	Semi-Expendable ICT Equipment	141,741.60		255,338.00		397,079.60	
1-04-06-010	Semi-Expendable Furniture & Fixtures	2,519,774.92				2,519,774.92	
1-05-01-010	Investment Property - Land	475,466,369.79				475,466,369.79	
1-06-01-010	Land	7,190,429,706.55		140,054,382.14		7,330,484,088.69	
1-06-02-990	Land Improvements - Other Land Improvements	38,165,445.22				38,165,445.22	
1-06-03-040	Water Supply Systems	56,899,361.00				56,899,361.00	
1-06-03-100A	Railways Systems - PPE Railways	29,105,516,438.05				29,105,516,438.05	
1-06-03-100B	Electrification, Power and Energy Structures	-				-	
1-06-03-100C	Signalling Equipment	-				-	

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ACCOUNT CODE	ACCOUNT NAME	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	173,691,346.59				173,691,346.59	
1-06-05-020	Office Equipment	81,659,353.97				81,659,353.97	
1-06-05-030	Information & Communication Technology Equip	62,068,143.12		1,389,150.00	639,762.00	62,817,531.12	
1-06-05-070	Communication Equipment	0.00				0.00	
1-06-05-990	Other Machinery & Equipment	741,474,244.97				741,474,244.97	
1-06-06-010	Transportation Equipment - Motor Vehicle	41,295,915.93				41,295,915.93	
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	38,488,242,894.64		1,584,858,257.60		40,073,101,152.24	
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	1,393,198,001.19				1,393,198,001.19	
1-06-98-020	Construction in Progress	4,086,366,213.30		945,431,799.77	2,161,916,752.43	2,869,881,260.64	
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	-		8,500.00	8,500.00	-	
1-99-01-040	Advances to Officers & Employees	(0.00)				(0.00)	
1-99-02-010	Advances to Contractors/Sub Contractors	68,157,721.65				68,157,721.65	
1-99-02-040	Prepaid Interest	-				-	
1-99-02-050	Prepaid Insurance	1,970,395.82			1,755,465.92	214,929.90	
1-99-02-060	Input Tax	28,537,200.45			15,805,609.34	12,731,591.11	
1-99-02-080	Withholding Tax at Source (5% tax on Rental)	27,885,870.15		318,616.65		28,204,486.80	
1-99-02-990	Other Prepayments	719,279.25		372,600.00	719,279.25	372,600.00	
1-99-03-010	Deposit on Letters of Credit	0.00				0.00	
1-99-03-020	Guaranty Deposits	38,086,101.42				38,086,101.42	
1-99-99-990	Other Assets	-				-	
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	-	4,931,291.47	1,226,424.60	2,659,901.00	-	6,364,767.87
1-03-03-052	Allowance for Impairment - Due from GOCC		261,076.57				261,076.57
1-03-03-062	Allowance for Impairment - Due from Subsidiaries		697,500.00				697,500.00
1-03-99-022	Allowance for Impairment - Due from Officers & Employees		150,816.58				150,816.58
1-03-99-992	Allowance for Impairment - Other Receivable		29,952,622.01	227,148.15	45,429.63		29,770,903.49
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	-	32,718,836.42		119,573.97	-	32,838,410.39
1-06-03-101A	Accumulated Depreciation Railways System - PPE Railways	-	10,439,993,130.95		64,664,007.77	-	10,504,657,138.72
1-06-03-102A	Accumulated Impairment Losses -Railway System		347,172,153.81				347,172,153.81

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ACCOUNT CODE	ACCOUNT NAME	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	-	15,461,979.01		300,302.19	-	15,762,281.20
1-06-04-011	Accumulated Depreciation- Buildings	-	501,794,628.50		2,196,619.05	-	503,991,247.55
1-06-04-991	Accumulated Depreciation-Other Structures	-	97,068,063.97		1,124,698.90	-	98,192,762.87
1-06-05-011	Accumulated Depreciation - Machinery	-	(0.00)			-	(0.00)
1-06-05-021	Accumulated Depreciation-Office Equipment	-	76,605,771.97	298,880.00	462,087.72	-	76,768,979.69
1-06-05-031	Accumulated Depreciation - Information & Communications Technology	-	34,536,339.85	575,785.80	1,893,536.64	-	35,854,090.69
1-06-05-071	Accumulated Depreciation - Communication Equipment	-	(0.00)			-	(0.00)
1-06-05-991	Accumulated Depreciation - Other Machinery & Equipment	-	484,155,623.50		2,686,422.88	-	486,842,046.38
1-06-06-011	Accumulated Depreciation - Motor Vehicle	-	31,332,216.76		157,880.95	-	31,490,097.71
1-06-06-021	Accumulated Depreciation - Trains	-	3,627,726,487.24	8,647.02	25,597,309.46	-	3,653,315,149.68
1-06-06-022	Accumulated Impairment Losses - Trains	-	-			-	-
1-06-06-022	Accumulated Impairment Loss - Trains	-	1,660,265,129.00			-	1,660,265,129.00
1-06-06-991	Accumulated Depreciation Other Transpo Equipment	-	1,939,583.45		55,416.67	-	1,995,000.12
1-06-07-011	Accumulated Depreciation -Furniture & Fixture	-	7,427,202.01		11,621.66	-	7,438,823.67
1-06-11-111	Accumulated Depreciation - Service Concession Assets	-	-			-	-
1-06-12-101	Accumulated Depreciation - Service Concession Assets	-	21,999,008,908.95		129,557,125.95	-	22,128,566,034.90
1-06-12-990	Accumulated Depreciation - Other Service Concession Assets	-	399,049,326.11		1,027,980.62	-	400,077,306.73
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	-	200,604,461.28	77,267,685.14	73,070,088.97	-	196,406,865.11
2-01-01-020	Due to Officers & Employees	-	1,031,913.56	396,055.62	647,279.43	-	1,283,137.37
2-01-01-050	Interest Payable	-	480,315,194.19	435,906,256.76	18,650,428.42	-	63,059,365.85
2-01-02-040	Loans Payable - Domestic	-	(0.00)			-	(0.00)
2-01-02-050	Loans Payable - Foreign	-	10,831,713,606.05	736,458,972.82	6,653,915.35	-	10,101,908,548.58

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ACCOUNT CODE	ACCOUNT NAME	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-010	Due to BIR	-	23,773,747.82	11,128,670.66	25,625,791.75	-	38,270,868.91
2-02-01-020	Due to GSIS	-	8,281,296.02	7,463,809.52	7,445,062.00	-	8,262,546.50
2-02-01-030	Due to PAG-IBIG	-	901,707.90	709,122.85	721,045.62	-	913,630.67
2-02-01-040	Due to Phil health	-	2,254,462.20	1,248,717.95	1,070,114.34	-	2,075,858.59
2-02-01-050	Due to NGA	-	22,286,059.99	4,457,212.00	43,407,001.04	-	61,235,849.03
2-02-01-070	Due to Local Government Units	-	676,863,410.52			-	676,863,410.52
2-02-01-090A	Due to Treasurer of the Philippines - Interest and Advances	-	47,053,118,754.85	174,948.17	786,501,949.70	-	47,839,445,756.38
2-04-01-010	Trust Liabilities	-	2,150,836,426.16	16,667,994.91	375,000.00	-	2,134,543,431.25
2-03-01-080A	Due to Line I North Extension Project	-	1,283,353,083.29	2,161,659,502.43	885,926,824.74	-	7,620,405.60
2-03-01-080B	Due to Line I South Extension Project	-	-			-	-
2-04-01-040	Guaranty/ Security Deposits Payable	-	197,250,847.63		611,151.21	-	197,861,998.84
2-04-01-050	Customers Deposits Payable	-	28,088,609.81		1,680.00	-	28,090,289.81
2-05-01-020	Deferred Service Concession Revenue	-	-			-	-
2-05-01-030	Output Tax	-	16,412,814.04	17,189,087.32	776,273.28	-	-
2-05-01-990	Other Deferred Credits	-	20,017,519.04	8,455,815.11	3,618,114.92	-	15,179,818.85
2-05-02-010	Unearned Revenue Income	-	11,224,515.61	11,224,515.61		-	-
2-05-01-020	Deferred Service Concession Income	-	-			-	-
2-06-01-020	Leave Benefits Payables	-	114,544,619.37	5,826,800.81	35,011,207.50	-	143,729,026.06
2-09-01-010	Deferred Tax Liability	-	-			-	-
2-99-99-990A	Other Payables	-	27,666,795.40	2,471,277.49	9,288,897.14	-	34,484,415.05
	Government Equity	-	2,985,545,824.02			-	2,985,545,824.02
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
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)	-	(22,926,048,754.07)	2,142,160.05	33,556,680.57	-	(22,894,634,233.55)
3-07-01-020	Income & Expense Summary	-	-			-	-
4-02-01-990	Service Income-Other Service Income	-	45,675,240.78			-	45,675,240.78
4-02-02-200	Business Income -Dividend Income	-	-			-	-
4-02-02-210	Business Income - Interest Income	-	89,689,746.06	54,258,751.31	16,206,817.07	-	51,637,811.82

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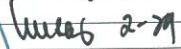


ACCOUNT CODE	ACCOUNT NAME	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4-02-02-230	Business Income -Fines and Penalties	-	13,678,301.03		35.06	-	13,678,336.09
4-02-02-240	Business Income - Service Concession Revenue		239,144,209.81		21,740,382.71		260,884,592.52
4-02-02-050	Business Income -Rent /Lease Income	-	124,976,016.72	100.00	11,287,955.81	-	136,263,872.53
4-02-02-070	Business Income - Transportation System Fees	-	988,445,395.00		107,903,111.00	-	1,096,348,506.00
4-02-02-990	Business Income - Other Business Income						
4-03-01-010	Assistance - Subsidy from National Government	-	5,055,985,092.74		1,611,302,251.51	-	6,667,287,344.25
4-05-01-010	Gains - Gain on Foreign Exchange (FOREX)	-	69,965,952.43		626,127,476.05	-	696,093,428.48
4-06-01-020	Other Non- Operating Income Sale of Unserviceable Property	-	13,409.25			-	13,409.25
4-06-99-990	Other Non - Operating Income -Miscellaneous Income		131,919.64		1,131,262.58		1,263,182.22
5-01-01-010	Salaries and Wages - Regular	193,668,262.07		17,412,238.47		211,080,500.54	
5-01-01-020	Salaries and Wages - Contractual	115,646,371.83		10,277,984.83		125,924,356.66	
5-01-02-010	Other Compensation -Personnel Economic Relief Allowance (PERA)	16,658,055.28		1,497,804.99		18,155,860.27	
5-01-02-020	Other Compensation - Representation Allowance	2,931,125.00		253,500.00		3,184,625.00	
5-01-02-030	Other Compensation - Transportation Allowance	1,751,375.00		176,000.00		1,927,375.00	
5-01-02-040	Other Compensation - Clothing Allowance	4,572,000.00		36,000.00		4,608,000.00	
5-01-02-120	Other Compensation -Longevity Pay	390,000.00		55,000.00		445,000.00	
5-01-02-130	Other Compensation - Overtime & Night Pay	19,238,750.89		1,906,063.35		21,144,814.24	
5-01-02-150	Other Compensation - Cash Gift	3,773,000.00		17,500.00		3,790,500.00	
5-01-02-160	Other Compensation - Mid year Bonus	28,248,090.00				28,248,090.00	
5-01-02-140	Other Compensation - Year End Bonus	27,978,334.70		116,998.05		28,095,332.75	
5-01-02-170	Other Compensation-Directors & Committee Members Fee	292,000.00		32,000.00		324,000.00	
5-01-02-990	Other Compensation - Other Bonuses & Allowances	307,175.19		18,748,000.00		19,055,175.19	
5-01-03-010	Personnel Benefits Cont - Retirement & Life Insurance Premium	34,344,648.26		6,641,727.55		40,986,375.81	
5-01-03-020	Personnel Benefits Cont. - PAG-IBIG Contribution	760,600.00		149,600.00		910,200.00	
5-01-03-030	Personnel Benefits Cont. - PHIL HEALTH Contribution	5,431,525.41		1,052,851.16		6,484,376.57	
5-01-03-040	Personnel Benefits Cont. - ECC Contribution	762,800.00		251,628.30		1,014,428.30	
5-01-04-030	Other Personnel Benefits - Terminal Leave Benefits	-		35,011,207.50		35,011,207.50	
5-01-04-990	Other Personnel Benefits	-		36,123,572.55	150.46	36,123,422.09	
5-02-01-010	MOOE - Traveling Expenses - Local	751,781.55			17,166.84	734,614.71	
5-02-01-020	MOOE -Traveling Expenses - Foreign	-				-	
5-02-02-010	MOOE - Training & Seminar Expenses	3,288,988.34		449,023.67		3,738,012.01	
5-02-03-010	MOOE - Office Supplies Expenses	2,688,104.37		513,075.84		3,201,180.21	
		-				-	
5-02-03-070	MOOE - Drugs & Medicines Expenses	121,150.00				121,150.00	
5-02-03-080	MOOE - Medical, Dental & Laboratory Supplies Expense	75,964.90				75,964.90	
5-02-03-090	MOOE Fuel, Oil and Lubricants Expenses	2,216,644.56				2,216,644.56	
5-02-03-990	MOOE - Other Supplies & Materials Expenses	7,752,348.56		707,533.45		8,459,882.01	

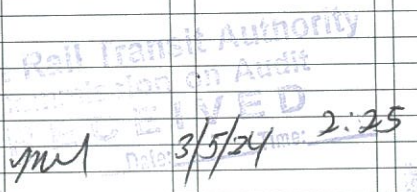
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ACCOUNT CODE	ACCOUNT NAME	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-02-04-020	Utility Expenses -Electricity Expenses	2,496,164.19		214,428.34		2,710,592.53	
5-02-05-010	Communication Expenses - Postage & Courier Services	14,501.00		2,212.35		16,713.35	
5-02-05-020A	Communication Expenses - Telephone Expenses - Landline	331,837.03				331,837.03	
5-02-05-020B	Communication Expenses - Telephone Expenses - Mobile	1,163,100.00		102,200.00		1,265,300.00	
5-02-05-030	Communication Expenses - Internet Subscription Expenses	1,260,224.85		152,987.67		1,413,212.52	
5-02-05-040	Communication Cable, Satellite,telegraph & Radio Expenses	-				-	
5-02-06-010	Awards/Rewards,Prizes & Indemnities Expenses	214,000.00		90,000.00		304,000.00	
5-02-07-010	Survey Expenses	1,370,000.00				1,370,000.00	
5-02-10-030A	Extraordinary Expenses & Miscellaneous Expenses	43,276.66		135,890.19		179,166.85	
5-02-11-010	Legal Expenses	11,837,511.94		1,220,000.00		13,057,511.94	
5-02-11-020	Auditing Services	6,847,903.87		967,749.34		7,815,653.21	
5-02-11-030	Consultancy Services	18,415,377.40		13,103,218.99	28,189,168.00	3,329,428.39	
5-02-11-990	Other Professional Services	35,165,818.18		9,719,410.19	303,099.61	44,582,128.76	
5-02-12-030	Security Services	18,111,848.97		1,607,242.96	11,613.52	19,707,478.41	
5-02-13-040A	Repairs & Maintenance - Office Buildings	470,255.50				470,255.50	
5-02-13-040B	Repairs & Maintenance - Other Structures	-				-	
5-02-13-070	Repairs & Maintenance - Furniture, Fixture & Equipment	1,400.00				1,400.00	
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	648,140.04		10,630.00		658,770.04	
5-02-13-040	Repairs & Maintenance - Buildings & Other Structures	21,188.00				21,188.00	
5-02-13-060A	Repairs & Maintenance - Other Transportation Equipment	-				-	
5-02-13-990A	Repairs & Maintenance- Railways	11,890,137.99				11,890,137.99	
5-02-13-990B	Repairs & Maintenance- Electrification, Power & Energy	-				-	
5-02-15-010	Taxes, Duties & Licenses	52,951,679.41		4,199,245.77	10,851,750.26	46,299,174.92	
5-02-15-020	Fidelity Bond Premiums	395,775.00		128,250.00		524,025.00	
5-02-15-030	Insurance Expense	13,276,304.43		1,820,076.41		15,096,380.84	
5-02-99-010	Advertising, Promotional and Marketing Expenses	557,971.20				557,971.20	
5-02-99-020	Printing & Binding Expenses	106,924.80				106,924.80	
5-02-99-030	Representation Expenses	365,850.11		68,648.54		434,498.65	
5-02-99-040	Transportation and Delivery Expenses	1,078.00				1,078.00	
5-02-99-050	Rent/Lease Expenses	68,560.00				68,560.00	
5-02-99-070	Subscription Expense	-				-	
5-02-99-140	Documentary Stamp Expenses	-				-	
5-02-99-990	Other Maintenance & Operating Expenses	3,633,895.76		353,453.51		3,987,349.27	
5-03-01-040	Bank Charges	372,638.24		100,961.42		473,599.66	
5-03-01-050	Commitment Fees	-				-	
5-03-01-020	Interest Expense	2,436,594,364.78		252,762,669.98	59,361.31	2,689,297,673.45	
5-03-01-990	Other Financial Charges			5,221,201.11		5,221,201.11	
5-04-03-010	Direct Cost - Cost of Service	919,771,174.75		108,254,120.36	1,531,779.39	1,026,493,515.72	
5-05-01-020	Depreciation - Land Improvement	1,208,736.48		119,573.97		1,328,310.45	
5-05-01-030A	Depreciation - Railway System	710,980,435.45		64,664,007.77		775,644,443.22	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	-				-	
5-05-01-030C	Depreciation - Signalling Equipment	-				-	
5-05-01-030D	Depreciation - Water Supply System	3,303,324.09		300,302.19		3,603,626.28	
5-05-01-040A	Depreciation - Buildings	24,162,809.55		2,196,619.05		26,359,428.60	

Handwritten notes: *2.25*, *3/5/24*, *2.25*, *8/1*, *R/S*

ACCOUNT CODE	ACCOUNT NAME	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-040B	Depreciation - PPE - Other Structures	12,371,687.90		1,124,698.90		13,496,386.80	
5-05-01-050A	Depreciation - Machinery	-				-	
5-05-01-050B	Depreciation - Office Equipment	9,267,274.95		462,087.72	298,880.00	9,430,482.67	
5-05-01-050C	Depreciation - Information & Communication Technology Equipment	6,319,671.78		573,844.14		6,893,515.92	
5-05-01-050D	Depreciation - Communication Equipment	-				-	
5-05-01-050E	Depreciation - Other Machinery & Equipment	29,477,437.67		2,686,422.88		32,163,860.55	
5-05-01-060A	Depreciation - Motor Vehicle	1,736,690.45		157,880.95		1,894,571.40	
5-05-01-060B	Depreciation - Trains	281,570,404.07		25,597,309.46	8,647.02	307,159,066.51	
5-05-01-060C	Depreciation - Other Transportation Equipment	609,583.37		55,416.67		665,000.04	
5-05-01-070	Depreciation - Furniture , Fixtures and books	127,838.26		11,621.66		139,459.92	
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	1,229,357,627.30		130,585,106.57		1,359,942,733.87	
5-05-03-030	Impairment Loss - Lease Receivables	-		2,705,330.63		2,705,330.63	
5-05-03-060	Impairment Loss - Other Receivables	-				-	
5-05-03-070	Impairment Loss - Spare parts Inventory	-				-	
5-05-03-090	Impairment Loss - Property, Plant & Equipment	1,222,255.47				1,222,255.47	
5-05-04-010	Loss on FOREX	729,159.84		7,539,130.18	33,223.46	8,235,066.56	
5-05-04-040	Loss on Sale of Property, Plant & Equipment	-				-	
	TOTALS	107,537,456,348.47	107,537,456,348.47	10,615,215,432.39	10,615,215,432.39	108,542,613,197.18	108,542,613,197.18
I HEREBY CERTIFY that this Trial Balance consisting of Seven (7) pages is a true and complete statements of all accounts, totals and balances from 01 May 1981 to December 31, 2023							
Certified by:							
 EVELYN L. MACALINO Manager, Accounting Division							
Date FEB. 26, 2024							
Reviewed by:							
 MARILOU B. LISCANO Manager Finance Department							
 ATTY. JOSE OBEL BELARMINO OIC DA for Admin, Finance & AFCS							
APPROVED BY							
 ATTY. HERNANDO T. CABRERA Administrator							


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 Date: 3/5/24 2:25