

LIGHT RAIL TRANSIT AUTHORITY							
TRIAL BALANCE							
June 2023							
			0.00		-		0.00
TB June 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-01-01-010	Cash Collecting Officers	3,121,677.70		95,590,911.28	92,804,343.87	5,908,245.11	
1-01-01-011	Cash on Hand -Cash Disbursing Officers	-				-	
1-01-01-020	Cash on Hand - Petty Cash Fund	1,537,552.88				1,537,552.88	
1-01-02-020	Cash in Bank - Local Currency - CA	3,228,026,879.45		226,724,889.74	281,455,524.62	3,173,296,244.57	
1-01-02-030	Cash in Bank - Local Currency - SA	2,087,448,716.20		306,347,294.27	305,884,336.93	2,087,911,673.54	
1-01-03-030	Cash in Bank - Foreign Currency - Savings Account	3,347,308.41				3,347,308.41	
1-01-05-020	Time Deposit - Local Currency	606,753.50		541,000.00	541,000.00	606,753.50	
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	7,607,724.33			113,616.86	7,494,107.47	
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	3,095,642.73		7,112,797.47	569,033.87	9,639,406.33	
1-03-01-060	Dividends Receivable	4,098.92				4,098.92	
1-03-01-240	Service Concession Arrangements Receivable	1,187,024,902.04		21,740,382.71		1,208,765,284.75	
1-03-02-010	Operating Lease Receivable	25,181,700.85				25,181,700.85	
1-03-03-010	Due from National Government Agencies	182,257,619.97			33,451,922.58	148,805,697.39	
1-03-03-050	Due from other Government Corporations	265,076.57				265,076.57	
1-03-03-060	Due from Subsidiaries & Affiliates - Metro Inc.	697,500.00				697,500.00	
1-03-99-010	Receivables- Disallowances/Charges	37,224,761.23			1,913.29	37,222,847.94	
1-03-99-020	Due from Officers & Employees	264,265.49		1,000.00		265,265.49	
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	347,815,867.10				347,815,867.10	
1-04-04-010	Office Supplies Inventory	967,958.57				967,958.57	
1-04-04-990A	Other Supplies and Materials Inventory	2,788,540.15				2,788,540.15	
1-04-04-990B	Spare parts Inventory	698,495,207.19		57,364,759.00	11,336,833.04	744,523,133.15	
1-04-05-020	Semi-Expendable Office Equipment	-				-	
1-04-05-030	Semi-Expendable ICT Equipment	-				-	
1-04-06-010	Semi-Expendable Furniture & Fixtures	125,000.00				125,000.00	
1-05-01-010	Investment Property - Land	475,466,369.79				475,466,369.79	
1-06-01-010	Land	7,183,821,120.12		2,943,000.00		7,186,764,120.12	
1-06-02-990	Land Improvements - Other Land Improvements	36,669,624.59				36,669,624.59	
1-06-03-040	Water Supply Systems	56,899,361.00				56,899,361.00	
1-06-03-100A	Railways Systems - PPE Railways	24,288,131,654.57				24,288,131,654.57	
1-06-03-100B	Electrification, Power and Energy Structures	-				-	
1-06-03-100C	Signalling Equipment	-				-	

Light Rail Transit Authority
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TB June 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE		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	81,490,538.88				81,490,538.88	
1-06-05-030	Information & Communication Technology Equip	62,068,143.12				62,068,143.12	
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	40,887,862.38				40,887,862.38	
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	34,526,097,250.64				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	1,390,601,393.19				1,390,601,393.19	
1-06-98-020	Construction in Progress	3,945,725,937.26		6,487,720.11		3,952,213,657.37	
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	127,811.88		161,799.64	76,739.88	212,871.64	
1-99-01-040	Advances to Officers & Employees	(0.00)				(0.00)	
1-99-02-010	Advances to Contractors/Sub Contractors	66,988,197.60				66,988,197.60	
1-99-02-040	Prepaid Interest	-				-	
1-99-02-050	Prepaid Insurance	910,229.45			768,338.52	141,890.93	
1-99-02-060	Input Tax	28,537,200.45				28,537,200.45	
1-99-02-080	Withholding Tax at Source (5% tax on Rental)	25,452,317.32		427,934.50		25,880,251.82	
1-99-02-990	Other Prepayments	5,034,954.75			719,279.25	4,315,675.50	
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			-	4,931,291.47
1-03-03-052	Allowance for Impairment - Due from GOCC		261,476.57				261,476.57
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		154,498.60				154,498.60
1-03-99-992	Allowance for Impairment - Other Receivable		29,952,622.01				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	-	32,048,760.24		107,732.06	-	32,156,492.30
1-06-03-101A	Accumulated Depreciation Railways System - PPE Railways	-	9,467,928,706.07		39,230,330.63	-	9,507,159,036.70
1-06-03-102A	Accumulated Impairment Losses -Railway System		345,949,898.34				345,949,898.34

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CODE		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	-	13,660,165.87		300,302.19	-	13,960,468.06
1-06-04-011	Accumulated Depreciation- Buildings	-	488,614,914.20		2,196,619.05	-	490,811,533.25
1-06-04-991	Accumulated Depreciation-Other Structures	-	90,318,380.98		1,124,698.90	-	91,443,079.88
1-06-05-011	Accumulated Depreciation - Machinery	-	(0.00)			-	(0.00)
1-06-05-021	Accumulated Depreciation-Office Equipment	-	71,859,797.22		909,071.27	-	72,768,868.49
1-06-05-031	Accumulated Depreciation - Information & Communications Technology	-	31,092,043.97		575,075.18	-	31,667,119.15
1-06-05-071	Accumulated Depreciation - Communication Equipment	-	(0.00)			-	(0.00)
1-06-05-991	Accumulated Depreciation - Other Machinery & Equipment	-	468,037,086.22		2,686,422.88	-	470,723,509.10
1-06-06-011	Accumulated Depreciation - Motor Vehicle	-	30,384,931.06		157,880.95	-	30,542,812.01
1-06-06-021	Accumulated Depreciation - Trains	-	3,474,142,630.48		25,597,309.46	-	3,499,739,939.94
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	-	1,607,083.43		55,416.67	-	1,662,500.10
1-06-07-011	Accumulated Depreciation -Furniture & Fixture	-	7,357,472.05		11,621.66	-	7,369,093.71
1-06-11-111	Accumulated Depreciation - Service Concession Assets	-	-			-	-
1-06-12-101	Accumulated Depreciation - Service Concession Assets		21,318,857,518.93		107,607,950.83		21,426,465,469.76
1-06-12-990	Accumulated Depreciation - Other Service Concession Assets		392,943,111.83		1,007,424.14		393,950,535.97
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	-	216,035,656.27	108,830,699.84	105,449,439.74	-	212,654,396.17
2-01-01-020	Due to Officers & Employees	-	1,032,913.56			-	1,032,913.56
2-01-01-050	Interest Payable	-	421,528,215.07	371,146,285.45	18,650,008.75	-	69,031,938.37
2-01-02-040	Loans Payable - Domestic	-	(0.00)			-	(0.00)
2-01-02-050	Loans Payable - Foreign	-	11,650,087,132.70	97,424,027.05		-	11,552,663,105.65

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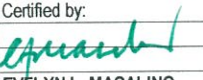
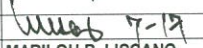
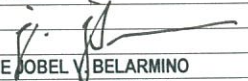
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CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-010	Due to BIR	-	15,822,219.82	4,869,669.70	12,263,414.67	-	23,215,964.79
2-02-01-020	Due to GSIS	-	8,376,168.19	8,019,635.02	7,940,563.84	-	8,297,097.01
2-02-01-030	Due to PAG-IBIG	-	897,413.83	701,475.63	692,934.65	-	888,872.85
2-02-01-040	Due to Phil health	-	1,167,381.78	1,101,201.69	1,094,593.36	-	1,160,773.45
2-02-01-050	Due to NGA	-	-	-	-	-	-
2-02-01-060	Due to Other Govt Corporations	-	-	200,261.15	200,261.15	-	-
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	-	45,021,150,578.28	2,537,368.33	692,505,846.62	-	45,711,119,056.57
2-02-01-090B	Due to Treasurer of the Philippines - COA Audit Fees	-	-	-	-	-	-
2-02-01-120	Value Added Tax Payable	-	(2,661,527.39)	-	2,661,527.39	-	-
2-03-01-050	Due to Other Funds	-	0.00	-	-	-	0.00
2-04-01-010	Trust Liabilities	-	2,199,062,700.35	-	106,512.00	-	2,199,169,212.35
2-03-01-080A	Due to Line I North Extension Project	-	1,283,353,083.29	-	-	-	1,283,353,083.29
2-03-01-080B	Due to Line I South Extension Project	-	-	-	-	-	-
2-04-01-040	Guaranty/ Security Deposits Payable	-	205,956,381.47	280,055.68	510,439.35	-	206,186,765.14
2-04-01-050	Customers Deposits Payable	-	27,826,401.74	-	-	-	27,826,401.74
2-05-01-020	Deferred Service Concession Revenue	-	-	-	-	-	-
2-05-01-030	Output Tax	-	12,218,348.19	2,661,527.39	1,404,885.86	-	10,961,706.66
2-05-01-990	Other Deferred Credits	-	32,239,732.93	5,505,184.52	7,328,038.97	-	34,062,587.38
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	-	132,563,673.74	1,629,422.84	-	-	130,934,250.90
2-09-01-010	Deferred Tax Liability	-	-	-	-	-	-
2-99-99-990A	Other Payables	-	22,677,895.60	3,175,945.50	4,315,296.39	-	23,817,246.49
	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)	-	(27,277,381,727.16)	5,716,915.07	8,905.14	-	(27,283,089,737.09)
3-07-01-020	Income & Expense Summary	-	-	-	-	-	-
4-02-01-990	Service Income-Other Service Income	-	23,382,701.50	-	-	-	23,382,701.50
4-02-02-200	Business Income -Dividend Income	-	-	-	-	-	-
4-02-02-210	Business Income - Interest Income	-	33,093,612.74	-	8,422,527.71	-	41,516,140.45

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4-02-02-230	Business Income -Fines and Penalties	-	11,210,420.22		1,432,479.91	-	12,642,900.13
4-02-02-240	Business Income - Service Concession Revenue		108,701,913.55		21,740,382.71		130,442,296.26
4-02-02-050	Business Income -Rent /Lease Income	-	52,080,235.91		9,875,197.52	-	61,955,433.43
4-02-02-070	Business Income - Transportation System Fees	-	398,696,517.00		77,511,849.00	-	476,208,366.00
4-02-02-990	Business Income - Other Business Income						
4-03-01-010	Assistance - Subsidy from National Government	-	140,446,000.00			-	140,446,000.00
4-05-01-010	Gains - Gain on Foreign Exchange (FOREX)	-	12,790,472.27		3,191,237.50	-	15,981,709.77
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		60,714.28		9,330.36		70,044.64
5-01-01-010	Salaries and Wages - Regular	87,527,859.03		19,011,970.44		106,539,829.47	
5-01-01-020	Salaries and Wages - Contractual	52,677,664.83		10,569,102.47		63,246,767.30	
5-01-02-010	Other Compensation -Personnel Economic Relief Allowance (PERA)	7,576,181.78		1,515,818.18		9,091,999.96	
5-01-02-020	Other Compensation - Representation Allowance	1,387,625.00		262,250.00		1,649,875.00	
5-01-02-030	Other Compensation - Transportation Allowance	761,375.00		165,000.00		926,375.00	
5-01-02-040	Other Compensation - Clothing Allowance	4,434,000.00		383,499.00	6,000.00	4,811,499.00	
5-01-02-080	Other Compensation - Productivity Incentive Allowance	-				-	
5-01-02-100	Other Compensation - Honoraria	-				-	
5-01-02-110	Other Compensation - Hazard Pay	-				-	
5-01-02-120	Other Compensation -Longevity Pay	215,000.00		60,000.00		275,000.00	
5-01-02-130	Other Compensation - Overtime & Night Pay	6,243,469.00		3,124,282.41		9,367,751.41	
5-01-02-150	Other Compensation - Cash Gift	-				-	
5-01-02-160	Other Compensation - Mid year Bonus	27,907,559.00		331,580.00		28,239,139.00	
5-01-02-140	Other Compensation - Year End Bonus	0.00				0.00	
5-01-02-170	Other Compensation-Directors & Committee Members Fee	112,000.00		20,000.00		132,000.00	
5-01-02-990	Other Compensation - Other Bonuses & Allowances	62,806.41		149,870.00		212,676.41	
5-01-03-010	Personnel Benefits Cont - Retirement & Life Insurance Premium	13,436,638.04		4,038,096.05	157.90	17,474,576.19	
5-01-03-020	Personnel Benefits Cont. - PAG-IBIG Contribution	304,500.00		76,800.00		381,300.00	
5-01-03-030	Personnel Benefits Cont. - PHIL HEALTH Contribution	2,215,214.40		545,575.75		2,760,790.15	
5-01-03-040	Personnel Benefits Cont. - ECC Contribution	304,700.00		76,900.00		381,600.00	
5-01-04-030	Other Personnel Benefits - Terminal Leave Benefits	-				-	
5-01-04-990	Other Personnel Benefits	119,870.00			119,870.00	-	
5-02-01-010	MOOE - Traveling Expenses - Local	268,861.27		46,739.88		315,601.15	
5-02-01-020	MOOE -Traveling Expenses - Foreign	-				-	
5-02-02-010	MOOE - Training & Seminar Expenses	822,589.68		250,945.66		1,073,535.34	
	MOOE - Office Supplies Expenses	1,148,084.54				1,148,084.54	
		-				-	
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	1,242,145.88				1,242,145.88	
5-02-03-990	MOOE - Other Supplies & Materials Expenses	3,614,872.13		607,887.50		4,222,759.63	
5-02-03-210	Semi-Expendable -Machinery& Equipment Expenses	-				-	
5-02-03-220	Semi-Expendable -Furniture & Fixture Expenses	-				-	
5-02-04-010	Utility Expenses - Water Expenses	-				-	

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5-02-04-020	Utility Expenses -Electricity Expenses	1,106,770.51		237,643.88		1,344,414.39	
5-02-05-010	Communication Expenses - Postage & Courier Services	11,492.00				11,492.00	
5-02-05-020A	Communication Expenses - Telephone Expenses - Landline	232,757.45		93,102.98		325,860.43	
5-02-05-020B	Communication Expenses - Telephone Expenses - Mobile	545,050.00		107,000.00		652,050.00	
5-02-05-030	Communication Expenses - Internet Subscription Expenses	463,881.99		325,561.99		789,443.98	
5-02-05-040	Communication Cable, Satelite,telegraph & Radio Expenses	-				-	
5-02-06-010	Awards/Rewards,Prizes & Indemnities Expenses	-				-	
5-02-07-010	Survey Expenses	650,000.00				650,000.00	
5-02-10-030A	Extraordinary Expenses & Miscellaneous Expenses	-				-	
5-02-11-010	Legal Expenses	11,062,941.38				11,062,941.38	
5-02-11-020	Auditing Services	894,383.67		30,979.53		925,363.20	
5-02-11-030	Consultancy Services	16,905,377.40		245,000.00		17,150,377.40	
5-02-11-990.	Other Professional Services	14,559,839.61		3,298,848.69		17,858,688.30	
5-02-12-030	Security Services	7,831,550.40		1,548,310.08		9,379,860.48	
5-02-13-040A	Repairs & Maintenance - Office Buildings	65,259.00				65,259.00	
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	212,259.79		37,053.19		249,312.98	
5-02-13-040	Repairs & Maintenance - Buildings & Other Structures	11,688.00				11,688.00	
5-02-13-060A	Repairs & Maintenance - Other Transportation Equipment	-				-	
5-02-13-990A	Repairs & Maintenance- Railways	7,844,400.00				7,844,400.00	
5-02-13-990B	Repairs & Maintenance- Electrification. Power & Energy	-				-	
5-02-15-010	Taxes, Duties & Licenses	21,478,495.33		3,420,183.56		24,898,678.89	
5-02-15-020	Fidelity Bond Premiums	78,150.00		195,375.00		273,525.00	
5-02-15-030	Insurance Expense	3,883,667.35		791,450.70		4,675,118.05	
5-02-99-010	Advertising, Promotional and Marketing Expenses	356,271.20				356,271.20	
5-02-99-020	Printing & Binding Expenses	11,900.00				11,900.00	
5-02-99-030	Representation Expenses	191,247.83		27,283.48		218,531.31	
5-02-99-040	Transportation and Delivery Expenses	1,078.00				1,078.00	
5-02-99-050	Rent/Lease Expenses	-				-	
5-02-99-070	Subscription Expense	-				-	
5-02-99-140	Documentary Stamp Expenses	-				-	
5-02-99-990	Other Maintenance & Operating Expenses	1,242,683.56		140,542.91		1,383,226.47	
5-03-01-040	Bank Charges	120,883.09		2,635.00		123,518.09	
5-03-01-050	Commitment Fees	-				-	
5-03-01-020	Interest Expense	1,027,229,466.82		245,753,377.99	1,855.65	1,272,980,989.16	
5-04-03-010	Direct Cost - Cost of Service	402,617,495.29		69,404,752.01	1,111,017.95	470,911,229.35	
5-05-01-020	Depreciation - Land Improvement	538,660.30		107,732.06		646,392.36	
5-05-01-030A	Depreciation - Railway System	196,151,653.15		39,230,330.63		235,381,983.78	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	-				-	
5-05-01-030C	Depreciation - Signalling Equipment	-				-	
5-05-01-030D	Depreciation - Water Supply System	1,501,510.95		300,302.19		1,801,813.14	
5-05-01-040A	Depreciation - Buildings	10,983,095.25		2,196,619.05		13,179,714.30	

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TB June 2023 Final	CODE	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	5-05-01-040B	Depreciation - PPE - Other Structures	5,622,004.91		1,124,698.90		6,746,703.81
	5-05-01-050A	Depreciation - Machinery	-				-
	5-05-01-050B	Depreciation - Office Equipment	4,545,356.35		909,071.27		5,454,427.62
	5-05-01-050C	Depreciation - Information & Communication Technology Equipment	2,875,375.90		575,075.18		3,450,451.08
	5-05-01-050D	Depreciation - Communication Equipment	-				-
	5-05-01-050E	Depreciation - Other Machinery & Equipment	13,358,900.39		2,686,422.88		16,045,323.27
	5-05-01-060A	Depreciation - Motor Vehicle	789,404.75		157,880.95		947,285.70
	5-05-01-060B	Depreciation - Trains	127,986,547.31		25,597,309.46		153,583,856.77
	5-05-01-060C	Depreciation - Other Transportation Equipment	277,083.35		55,416.67		332,500.02
	5-05-01-070	Depreciation - Furniture , Fixtures and books	58,108.30		11,621.66		69,729.96
	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	543,100,023.00		108,615,374.97		651,715,397.97
	5-05-03-030	Impairment Loss - Lease Receivables	-				-
	5-05-03-060	Impairment Loss - Other Receivables	-				-
	5-05-03-070	Impairment Loss - Spare parts Inventory	-				-
	5-05-04-010	Loss on FOREX	310,882.21		138,874.89		449,757.10
	5-05-04-040	Loss on Sale of Property, Plant & Equipment	-				-
		TOTALS	94,264,592,869.87	94,264,592,869.87	1,887,845,312.67	1,887,845,312.67	94,809,676,723.47
	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 June 30, 2023						
	Certified by:						
							
	EVELYN L. MACALINO Manager, Accounting Division						
	Date						
	Reviewed by:						
							
	MARILOU B. LISCANO Manager Finance Department						
	APPROVED BY						
							
	ATTY. JOSE JOBEL V. BELARMINO OIC DA for Admin, Finance & AFCS						

