

LIGHT RAIL TRANSIT AUTHORITY

TRIAL BALANCE

JUNE 2024

0.00

ACCOUNT CODE	ACCOUNT NAME	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-01-01-010	Cash Collecting Officers	3,677,596.78		111,959,148.02	104,893,712.32	10,763,092.48	
1-01-01-011	Cash on Hand - Cash Disbursing Officers						
1-01-01-020	Cash on Hand - Petty Cash Fund	1,567,020.00				1,567,020.00	
1-01-02-020	Cash in Bank - Local Currency - CA	3,284,566,259.22		322,111,923.93	264,310,549.57	3,342,307,633.58	
1-01-02-030	Cash in Bank - Local Currency - SA	2,219,642,795.96		2,965,510.34	2,969,933.01	2,219,638,333.29	
1-01-03-030	Cash in Bank - Foreign Currency - Savings Account						
1-01-05-020	Time Deposit - Local Currency		(0.00)			(0.00)	
1-01-05-030	Time Deposit - Foreign Currency						
1-02-11-010	Investments in Time Deposits - Local Currency	1,096,343.92		541,000.00	541,000.00	1,096,343.92	
1-02-11-020	Investments in Time Deposits - Foreign Currency	7,409,172.79		12,663.09		7,421,835.88	
1-02-99-990	Other Investments	14,716,500.60				14,716,500.60	
1-03-01-050	Interest Receivables	9,500,946.93		2,644,946.08	304.32	12,145,588.69	
1-03-01-060	Dividends Receivable	4,098.92				4,098.92	
1-03-01-240	Service Concession Arrangements Receivable	1,447,939,494.56		21,740,382.71		1,469,679,877.27	
1-03-02-010	Operating Lease Receivable	23,731,119.55			72,178,960.29	23,731,119.55	
1-03-03-010	Due from National Government Agencies	170,272,993.05				98,094,008.76	
1-03-03-020	Due from Local Government Unit						
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	37,066,016.65			1,913.29	37,064,103.36	
1-03-99-020	Due from Officers & Employees	319,229.60			4,086.61	315,142.99	
1-03-99-990	Other Receivables - Other Receivables	30,552,336.44			2,390.30	30,549,946.14	
1-03-04-040	Due from Operating Units - Line 1 North Extension Project						
1-03-04-040	Due from Operating Units - Line 1 South Extension Project						
1-04-04-010	Office Supplies Inventory	1,620,610.32		145,960.29	109,508.62	1,657,061.99	
1-04-04-990A	Other Supplies and Materials Inventory	2,998,578.08			1,100,235.94	1,998,342.14	
1-04-04-990B	Spare parts Inventory	715,671,038.93		3,443,000.00	2,448,316.71	716,665,722.22	
1-04-05-020	Semi-Expendable Office Equipment	198,098.37				198,098.37	
1-04-05-030	Semi-Expendable IT Equipment						
1-04-05-990	Semi-Expendable - Other Machinery & Equipment	902,963.70				902,963.70	
1-04-06-010	Semi-Expendable Furniture & Fixtures	3,276,494.92				3,276,494.92	
1-05-01-010	Investment Property - Land	475,466,369.79				475,466,369.79	
1-06-01-010	Land	6,914,623,028.40				6,914,623,028.40	
1-06-02-990	Land Improvements - Other Land Improvements	72,946,732.50				72,946,732.50	
1-06-03-040	Water Supply Systems	56,899,361.00				56,899,361.00	
1-06-03-100A	Railways Systems - PPE Railways	31,221,932,772.78				31,221,932,772.78	
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	1,500,401,420.75				1,500,401,420.75	
1-06-04-990	Buildings & Other Structures - Other Structures	174,641,745.69				174,641,745.69	
1-06-05-020	Office Equipment	19,528,353.97				19,528,353.97	
1-06-05-030	Information & Communication Technology Equip	67,891,339.12				67,891,339.12	
1-06-05-070	Communication Equipment	0.00				0.00	
1-06-05-990	Other Machinery & Equipment	674,620,909.16				674,620,909.16	
1-06-06-010	Transportation Equipment - Motor Vehicle	41,854,913.57				41,854,913.57	
1-06-06-020	Transportation Equipment - Trains	5,993,196,615.83				5,993,196,615.83	
1-06-06-990	Other Transportation Equipment	61,806,590.76				61,806,590.76	
1-06-07-010	Furniture & Fixtures	7,860,483.31				7,860,483.31	
1-06-12-100	Service Concession Assets - Railway Systems	42,982,195,461.90				42,982,195,461.90	
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	2,900,453,319.47				2,900,453,319.47	
1-06-99-990A	Other Property Plant & Equipment						
1-06-99-990B	Other PPE - AFCS Equipment	401,963,455.66				401,963,455.66	
1-99-01-030	Advances to Special Disbursing Officer	60,000.00		30,000.00	75,000.00	15,000.00	
1-99-01-040	Advances to Officers & Employees	639,275.98		248,915.95	639,275.98	248,915.96	
1-99-02-010	Advances to Contractors/Sub Contractors	65,378,363.86				65,378,363.86	
1-99-02-040	Prepaid Interest						
1-99-02-050	Prepaid Insurance	11,725,913.28		199,375.00	1,693,224.83	10,229,063.45	
1-99-02-060	Input Tax	12,731,591.11				12,731,591.11	
1-99-02-080	Withholding Tax at Source (6% tax on Rental)	31,136,935.44		374,740.27		31,511,675.71	
1-99-02-990	Other Prepayments	4,820,568.69			688,652.67	4,131,916.02	
1-99-03-010	Deposit on Letters of Credit	0.00				0.00	
1-99-03-020	Guaranty Deposits	35,794,548.68		390,372.55	1,715,167.12	34,469,754.11	
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		4,099.92				4,099.92
1-03-02-012	Allowance for Impairment - Operating Lease Receivable		6,364,767.87				6,364,767.87
1-03-03-062	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		29,770,903.49				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		66,655,022.39		394,925.83		67,050,948.22
1-06-03-101A	Accumulated Depreciation Railways System - PPE Railways		11,098,091,845.75		75,491,043.85		11,173,582,889.60
1-06-03-102A	Accumulated Impairment Losses Railways 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
1-05-03-101B	Accumulated Depreciation - Electrification, Power & Energy Structures	-	0.00			-	0.00
1-05-03-102B	Accumulated Impairment Losses - Electrification, Power & Energy Structures	-	-			-	-
1-05-03-101C	Accumulated Depreciation - Signalling Equipment	-	-			-	-
1-05-03-041	Accumulated Depreciation - Water Supply System	-	17,283,792.15		300,302.19	-	17,584,094.34
1-05-04-011	Accumulated Depreciation - Buildings	-	515,573,697.36		2,495,296.33	-	518,069,993.69
1-05-04-991	Accumulated Depreciation - Other Structures	-	103,816,257.37		1,124,698.90	-	104,940,956.27
1-05-05-011	Accumulated Depreciation - Machinery	-	(0.00)			-	(0.00)
1-05-05-021	Accumulated Depreciation - Office Equipment	-	17,813,398.29		13,767.72	-	17,827,166.01
1-05-05-031	Accumulated Depreciation - Information & Communications Technology	-	38,130,504.60		650,302.99	-	38,780,807.59
1-05-05-071	Accumulated Depreciation - Communication Equipment	-	(0.00)			-	(0.00)
1-05-05-991	Accumulated Depreciation - Other Machinery & Equipment	-	449,631,420.32		2,131,097.94	-	451,762,518.26
1-05-06-011	Accumulated Depreciation - Motor Vehicle	-	26,660,278.92		234,220.24	-	27,094,499.16
1-05-06-021	Accumulated Depreciation - Trains	-	3,671,741,113.73		3,695,192.81	-	3,675,426,306.54
1-05-06-022	Accumulated Impairment Losses - Trains	-	-			-	-
1-05-06-022	Accumulated Impairment Loss - Trains	-	1,660,265,129.00			-	1,660,265,129.00
1-05-06-991	Accumulated Depreciation Other Transpo Equipment	-	3,623,615.00		505,927.18	-	4,129,542.18
1-05-07-011	Accumulated Depreciation - Furniture & Fixture	-	7,496,931.97		11,621.66	-	7,508,553.63
1-05-11-111	Accumulated Depreciation - Service Concession Assets	-	-			-	-
1-05-12-101	Accumulated Depreciation - Service Concession Assets	-	22,816,950,855.37		143,636,691.51	-	22,960,587,546.88
1-05-12-990	Accumulated Depreciation - Other Service Concession Assets	-	405,079,830.00		959,290.56	-	406,039,120.56
1-05-99-991A	Accumulated Depreciation - Other Property, Plant and Equipment	-	-			-	-
1-05-99-991B	Accumulated Depreciation - AFCS Equipment	-	263,221,351.33		1,488,722.78	-	264,710,074.11
1-05-99-992B	Accumulated Impairment Loss - AFCS Equipment	-	81,364,707.41			-	81,364,707.41
2-01-01-010	Accounts Payable	-	183,774,837.16	47,995,110.46	53,622,337.34	-	189,401,064.04
2-01-01-020	Due to Officers & Employees	-	101,757.94			-	101,757.94
2-01-01-050	Interest Payable	-	491,709,432.27	457,442,537.74		-	50,278,115.60
2-01-02-040	Loans Payable - Domestic	-	(0.00)			-	(0.00)
2-01-02-050	Loans Payable - Foreign	-	9,401,588,119.95	89,072,001.14		-	9,312,516,118.81

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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-010	Due to BIR	-	19,600,726.55	6,925,651.74	7,992,147.13	-	20,667,221.94
2-02-01-020	Due to GSIS	-	7,620,480.41	7,045,124.84	7,217,359.93	-	7,792,715.50
2-02-01-030	Due to PAG-IBIG	-	995,594.84	804,009.79	798,746.64	-	991,331.69
2-02-01-040	Due to Phil health	-	1,350,115.41	1,412,509.30	1,406,825.01	-	1,344,431.12
2-02-01-050	Due to NGA	-	61,235,849.03	-	-	-	61,235,849.03
2-02-01-060	Due to Other Govt Corporations	-	-	424,483.61	424,483.61	-	-
2-02-01-070	Due to Local Government Units	-	676,883,410.52	-	-	-	676,883,410.52
2-02-01-090A	Due to Treasurer of the Philippines - Interest and Advances	-	46,601,768,744.27	4,212,098.87	751,194,115.32	-	47,348,748,760.72
2-02-01-090B	Due to Treasurer of the Philippines - COA Audit Fees	-	-	-	-	-	-
2-02-01-120	Value Added Tax Payable	-	-	-	-	-	-
2-02-01-450	Due to Other Funds	-	0.00	-	-	-	0.00
2-04-01-010	Trust Liabilities	-	2,133,449,869.60	1,150,031.36	145,000.00	-	2,132,444,838.24
2-03-01-080A	Due to Line 1 North Extension Project	-	0.00	-	-	-	0.00
2-03-01-080B	Due to Line 1 South Extension Project	-	-	-	-	-	-
2-04-01-040	Guaranty/ Security Deposit Payable	-	164,236,647.15	-	-	-	164,236,647.15
2-04-01-050	Customers Deposits Payable	-	28,038,647.41	-	67,200.00	-	28,105,847.41
2-05-01-020	Deferred Service Concession Revenue	-	-	-	-	-	-
2-05-01-030	Output Tax	-	10,893,374.51	-	911,679.78	-	11,805,054.29
2-05-01-590	Other Deferred Credits	-	25,052,121.15	7,030,542.54	3,628,666.65	-	21,650,245.26
2-05-02-010	Unearned Revenue Income	-	-	-	-	-	-
2-05-01-020	Deferred Service Concession Income	-	-	-	-	-	-
2-05-01-020	Leave Benefits Payables	-	127,047,286.05	1,374,369.34	-	-	125,672,916.71
2-05-01-010	Deferred Tax Liability	-	-	-	-	-	-
2-99-99-990A	Other Payables	-	33,316,510.95	3,699,711.00	5,370,929.23	-	34,987,729.18
	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)	-	(20,132,890,756.94)	66,620.84	-	-	(20,132,957,377.78)
3-07-01-020	Income & Expense Summary	-	-	-	-	-	-
4-02-01-990	Service Income-Other Service Income	-	22,522,075.00	-	-	-	22,522,075.00
4-02-02-200	Business Income - Dividend Income	-	-	-	-	-	-
4-02-02-210	Business Income - Interest Income	-	63,273,679.95	0.01	3,052,789.07	-	66,326,449.01

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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4-02-02-230	Business Income - Fines and Penalties	-	741,484.70	-	-	-	832,140.70
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	-	64,738,492.39	-	10,975,544.84	-	75,714,037.23
4-02-02-070	Business Income - Transportation System Fees	-	524,205,105.00	-	98,175,335.00	-	622,380,440.00
4-02-02-990	Business Income - Other Business Income	-	-	-	-	-	-
4-03-01-010	Assistance - Subsidy from National Government	-	6,159,832,046.61	-	1,150,031.36	-	6,160,982,077.97
4-06-01-010	Gains - Gain on Foreign Exchange (FOREX)	-	29,084,641.09	-	4,141,388.37	-	33,226,029.46
4-06-01-020	Other Non-Operating Income Sale of Unserviceable Property	-	-	-	-	-	-
4-06-99-990	Other Non-Operating Income - Miscellaneous Income	-	-	-	23,662.58	-	23,662.58
5-01-01-010	Salaries and Wages - Regular	86,873,494.64	3,835,611.28	17,230,002.83	-	104,108,497.47	3,859,273.86
5-01-01-020	Salaries and Wages - Contractual	65,352,440.66	-	12,947,746.14	23,226.68	78,276,960.12	-
5-01-02-010	Other Compensation - Personnel Economic Relief Allowance (PERA)	8,051,636.31	-	1,602,181.82	545.45	9,653,272.68	-
5-01-02-020	Other Compensation - Representation Allowance	1,753,500.00	-	355,250.00	-	2,108,750.00	-
5-01-02-030	Other Compensation - Transportation Allowance	1,243,625.00	-	250,500.00	-	1,494,125.00	-
5-01-02-040	Other Compensation - Clothing Allowance	5,558,000.00	-	21,000.00	-	5,579,000.00	-
5-01-02-080	Other Compensation - Productivity Incentive Allowance	-	-	-	-	-	-
5-01-02-100	Other Compensation - Honoraria	683,927.50	-	-	-	683,927.50	-
5-01-02-110	Other Compensation - Hazard Pay	-	-	-	-	-	-
5-01-02-120	Other Compensation - Longevity Pay	350,000.00	-	35,000.00	-	385,000.00	-
5-01-02-130	Other Compensation - Overtime & Night Pay	14,745,762.71	-	1,894,203.82	5,138.54	16,634,827.99	-
5-01-02-150	Other Compensation - Cash Gift	9,000.00	-	-	-	9,000.00	-
5-01-02-160	Other Compensation - Mid Year Bonus	30,168,799.00	-	-	-	30,168,799.00	-
5-01-02-140	Other Compensation - Year End Bonus	134,594.20	-	-	-	134,594.20	-
5-01-02-170	Other Compensation - Directors & Committee Members Fee	736,000.00	-	140,000.00	-	876,000.00	-
5-01-02-990	Other Compensation - Other Bonuses & Allowances	8,215.16	-	-	-	8,215.16	-
5-01-03-010	Personnel Benefits Cont. - Retirement & Life Insurance Premium	15,133,651.81	-	3,653,120.69	326.33	18,786,446.17	-
5-01-03-020	Personnel Benefits Cont. - Retirement & Life Insurance Premium	570,500.00	-	161,400.00	-	731,900.00	-
5-01-03-030	Personnel Benefits Cont. - PHIL HEALTH Contribution	3,049,818.70	-	744,658.40	-	3,794,477.10	-
5-01-03-040	Personnel Benefits Cont. - ECC Contribution	644,015.54	-	82,690.00	-	726,705.54	-
5-01-04-030	Other Personnel Benefits - Terminal Leave Benefits	2,035,633.41	-	84,702.81	-	2,120,336.22	-
5-01-04-990	Other Personnel Benefits	459,932.16	-	626,574.42	-	1,086,506.58	-
5-02-01-010	MOOE - Traveling Expenses - Local	-	-	-	-	-	-
5-02-01-020	MOOE - Traveling Expenses - Foreign	-	-	-	-	-	-
5-02-02-010	MOOE - Training & Seminar Expenses	3,133,154.56	-	1,017,746.00	-	4,150,900.56	-
5-02-03-010	MOOE - Office Supplies Expenses	1,826,807.53	-	110,548.52	-	1,937,356.05	-
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	1,395,836.95	-	245,829.01	6,841.00	1,634,824.56	-
5-02-03-990	MOOE - Other Supplies & Materials Expenses	5,809,470.33	-	1,251,353.39	-	7,060,823.72	-
5-02-03-210	Semi-Expendable - Machinery & Equipment Expenses	1,070,967.36	-	-	-	1,070,967.36	-
5-02-03-220	Semi-Expendable - Furniture & Fixture Expenses	-	-	-	-	-	-
5-02-04-010	Utility Expenses - Water Expenses	-	-	-	-	-	-

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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-02-04-020	Utility Expenses - Electricity Expenses	1,013,734.55				1,013,734.55	
5-02-05-010	Communication Expenses - Postage & Courier Services	7,223.00				7,223.00	
5-02-05-020A	Communication Expenses - Telephone Expenses - Landline	4,482.45				4,482.45	
5-02-05-020B	Communication Expenses - Telephone Expenses - Mobile	540,450.00		195,500.00		645,950.00	
5-02-05-030	Communication Expenses - Internet Subscription Expenses	704,722.85				704,722.85	
5-02-05-040	Communication Cable, Satellite, Jelegraph & Radio Expenses						
5-02-06-010	Awards/Rewards, Prizes & Incentives Expenses	80,000.00				80,000.00	
5-02-07-010	Survey Expenses	650,000.00				650,000.00	
5-02-10-030A	Extraordinary Expenses & Miscellaneous Expenses	90,020.00				90,020.00	
5-02-11-010	Legal Expenses	2,726,825.78		259,648.33		2,985,474.11	
5-02-11-020	Auditing Services	3,610,658.83		728,189.43		4,338,848.26	
5-02-11-030	Consultancy Services	2,235,241.29		345,000.00		2,581,241.29	
5-02-12-030	Other Professional Services	17,820,843.67		3,619,472.15		21,440,315.82	
5-02-13-040A	Security Services	8,850,036.38		1,755,210.52		10,605,246.90	
5-02-13-040B	Repairs & Maintenance - Office Buildings	999.00				999.00	
5-02-13-040C	Repairs & Maintenance - Other Structures						
5-02-13-070	Repairs & Maintenance - Furniture, Fixture & Equipment	40,500.00				40,500.00	
5-02-13-050B	Repairs & Maintenance - IT Equipment						
5-02-13-050C	Repairs & Maintenance - Communication Equipment						
5-02-13-050D	Repairs & Maintenance - Other Machinery	952.00				952.00	
5-02-13-050E	Repairs & Maintenance of Motor Vehicle	309,936.41		39,916.00		348,852.41	
5-02-13-040	Repairs & Maintenance - Buildings & Other Structures	1,257,147.91		405.00		1,257,552.91	
5-02-13-030A	Repairs & Maintenance - Other Transportation Equipment						
5-02-13-990A	Repairs & Maintenance- Railways	12,137,214.01				12,137,214.01	
5-02-13-990B	Repairs & Maintenance- Electrification Power & Energy						
5-02-15-010	Taxes, Duties & Licenses	34,244,175.00		6,183,295.51		40,427,470.51	
5-02-15-020	Fidelity Bond Premiums	196,875.00				196,875.00	
5-02-15-030	Insurance Expense	8,702,756.64		1,708,224.83		10,410,981.47	
5-02-99-010	Advertising, Promotional and Marketing Expenses	7,156.00				7,156.00	
5-02-99-020	Printing & Binding Expenses						
5-02-99-030	Representation Expenses	127,996.03		25,685.90		153,681.93	
5-02-99-040	Transportation and Delivery Expenses	1,840.00				1,840.00	
5-02-99-050	Rent/Lease Expenses	115,400.00				115,400.00	
5-02-99-070	Subscription Expense	3,999.00				3,999.00	
5-02-99-140	Documentary Stamp Expenses	9,497.30				9,497.30	
5-02-99-990	Other Maintenance & Operating Expenses	2,120,338.21		203,734.39		2,324,072.60	
5-03-01-040	Bank Charges	781,428.76		5,980.00		787,408.76	
5-03-01-050	Commitment Fees						
5-03-01-020	Interest Expense	1,211,012,853.64		224,513,350.30		1,435,526,203.94	
5-03-01-990	Other Financial Charges	670,515.87		306,172.49		976,688.36	
5-04-03-010	Direct Cost - Cost of Service	342,647,971.04		65,423,924.73		408,071,895.77	
5-05-01-020	Depreciation - Land Improvement						
5-05-01-030A	Depreciation - Railway System	1,974,629.15		394,925.83		2,369,554.98	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	386,064,554.07		75,491,043.85		461,555,597.92	
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	11,582,449.81		2,496,296.33		14,078,746.14	

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ACCOUNT CODE	ACCOUNT NAME	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-040B	Deprecation - PPE - Other Structures	5,623,494.50		1,124,699.90		6,748,193.40	
5-05-01-050A	Deprecation - Machinery						
5-05-01-050B	Deprecation - Office Equipment	68,898.60		13,767.72		82,666.32	
5-05-01-050C	Deprecation - Information & Communication Technology Equipment	3,083,610.43		650,302.99		3,733,913.42	
5-05-01-050D	Deprecation - Communication Equipment						
5-05-01-050E	Deprecation - Other Machinery & Equipment	10,635,050.38		2,131,097.94		12,766,148.32	
5-05-01-060A	Deprecation - Motor Vehicle	942,083.33		234,220.24		1,176,303.57	
5-05-01-060B	Deprecation - Trains	18,425,964.05		3,885,192.81		22,111,156.86	
5-05-01-060C	Deprecation - Other Transportation Equipment	1,628,614.88		505,927.18		2,134,542.06	
5-05-01-070	Deprecation - Furniture, Fixtures and books	58,108.30		11,621.66		69,729.96	
5-05-01-990A	Deprecation - Other Property, Plant and Equipment						
5-05-01-990B	Deprecation - AFCS Equipment	7,443,613.89		1,468,722.78		8,912,336.67	
5-05-01-110	Deprecation - Service Concession Assets	693,387,343.74		144,595,982.07		837,983,325.81	
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						
5-05-03-090	Impairment Loss - Property, Plant & Equipment						
5-05-04-010	Loss on FOREX	323,027.34				323,027.34	
5-05-04-040	Loss on Sale of Property, Plant & Equipment						
TOTALS		109,140,959,707.91	109,140,959,707.91	1,676,310,050.84	1,676,310,050.84	109,733,568,489.46	109,733,568,489.46
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 June 30, 2024							
Certified by:							
<i>[Signature]</i>							
LEILANI H. ANOMAY							
OIC, Accounting Division							
Date							
Reviewed by:							
<i>[Signature]</i>							
MARILOU B. LISCANO							
Manager, Finance Department							
APPROVED BY:							
<i>[Signature]</i>							
ATTY. JOSE JUBEL V. BELARMINO							
OIC DA for Admin, Finance & AFCS							

06/27 15:24 pm