

LIGHT RAIL TRANSIT AUTHORITY							
TRIAL BALANCE							
March 2023							
				0.00		0.00	
TB March 2023 Final CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-01-01-010	Cash Collecting Officers	4,649,062.99		117,112,781.59	117,294,832.79	4,467,011.79	
1-01-01-011	Cash on Hand -Cash Disbursing Officers						1,537,552.88
1-01-01-020	Cash on Hand - Petty Cash Fund	1,537,552.88					
1-01-02-020	Cash in Bank - Local Currency - CA	3,467,233,145.28		621,627,501.38	332,315,921.94	3,756,544,724.72	
1-01-02-030	Cash in Bank - Local Currency - SA	2,182,170,799.30		1,393,048,102.41	1,797,297,053.34	1,777,921,848.37	
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	541,000.00		541,000.00	541,000.00	541,000.00	
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	7,552,031.49			111,695.03	7,440,336.46	
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	8,953,992.96		2,293,312.82	9,059,117.38	2,188,188.40	
1-03-01-060	Dividends Receivable	4,098.92				4,098.92	
1-03-01-240	Service Concession Arrangements Receivable	1,121,803,753.91		21,740,382.71		1,143,544,136.62	
1-03-02-010	Operating Lease Receivable	25,181,700.85				25,181,700.85	
1-03-03-010	Due from National Government Agencies	151,103,026.68		135,245.68		151,238,272.36	
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			1,913.29	37,228,587.81	
1-03-99-010	Receivables- Disallowances/Charges	37,230,501.10				264,265.49	
1-03-99-020	Due from Officers & Employees	264,265.49				30,452,347.94	
1-03-99-990	Other Receivables - Other Receivables	30,452,347.94				347,815,867.10	
1-03-04-040	Due from Operating Units - Line 1 South Extension	347,815,867.10				1,266,975.95	
1-04-04-010	Office Supplies Inventory	1,266,975.95				1,246,290.35	
1-04-04-990A	Other Supplies and Materials Inventory	1,246,290.35					
1-04-04-990B	Spare parts Inventory	697,666,436.75			55,944,513.86	641,721,922.89	
1-04-05-020	Semi-Expendable Office Equipment						
1-04-05-030	Semi-Expendable ICT Equipment					125,000.00	
1-04-06-010	Semi-Expendable Furniture & Fixtures	125,000.00				475,466,369.79	
1-05-01-010	Investment Property - Land	475,466,369.79				7,161,393,961.20	
1-06-01-010	Land	7,161,393,961.20				37,529,624.59	
1-06-02-990	Land Improvements - Other Land Improvements	37,529,624.59				56,899,361.00	
1-06-03-040	Water Supply Systems	56,899,361.00				24,288,131,654.57	
1-06-03-100A	Railways Systems - PPE Railways	24,288,131,654.57					
1-06-03-100B	Electrification, Power and Energy Structures						
1-06-03-100C	Signalling Equipment						

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			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
			1,348,985,533.25					1,348,985,533.25
1-06-04-010	Buildings & Other Structures - Buildings				94,080.00			173,691,346.59
1-06-04-990	Buildings & Other Structures - Other Structures		173,597,266.59					
			81,490,538.88					81,490,538.88
1-06-05-020	Office Equipment		62,068,143.12					62,068,143.12
1-06-05-030	Information & Communication Technology Equip		0.00					0.00
1-06-05-070	Communication Equipment		738,391,550.00		3,082,694.97			741,474,244.97
1-06-05-990	Other Machinery & Equipment		42,854,484.22					42,854,484.22
1-06-06-010	Transportation Equipment - Motor Vehicle		5,993,196,615.83					5,993,196,615.83
1-06-06-020	Transportation Equipment - Trains		4,900,000.00					4,900,000.00
1-06-06-990	Other Transportation Equipment		7,860,483.31					7,860,483.31
1-06-07-010	Furniture & Fixtures		34,526,097,250.64					34,526,097,250.64
1-06-12-100	Service Concession Assets - Railway Systems		3,021,270,926.58					3,021,270,926.58
1-06-12-150	Service Concession Assets - Land		1,390,601,393.19					1,390,601,393.19
1-06-12-990	Other Service Concession Assets		3,799,512,961.33		144,997,314.55			3,944,510,275.88
1-06-98-020	Construction in Progress		-					-
1-06-99-990A	Other Property Plant & Equipment		213,914,262.66					213,914,262.66
1-06-99-990B	Other PPE - AFCS Equipment		43,196.00		15,000.00	28,696.00		29,500.00
1-99-01-030	Advances to Special Disbursing Officer		(0.00)					(0.00)
1-99-01-040	Advances to Officers & Employees		67,707,373.29			719,175.69		66,988,197.60
1-99-02-010	Advances to Contractors/Sub Contractors		-					-
1-99-02-040	Prepaid Interest		3,215,244.86			768,338.47		2,446,906.39
1-99-02-050	Prepaid Insurance		28,537,200.45					28,537,200.45
1-99-02-060	Input Tax		23,163,548.74		408,860.23			23,572,408.97
1-99-02-080	Withholding Tax at Source (5% tax on Rental )		395,700.00		6,117,383.25	39,570.00		6,473,513.25
1-99-02-990	Other Prepayments		0.00					0.00
1-99-03-010	Deposit on Letters of Credit		38,086,101.42					38,086,101.42
1-99-03-020	Guaranty Deposits		-					-
1-99-99-990	Other Assets			14,500,000.00				14,500,000.00
1-02-99-990	Allowance for Impairment Loss			4,098.92				4,098.92
1-03-01-062	Allowance for Impairment - Dividends Receivable			4,931,291.47				4,931,291.47
1-03-02-012	Allowance for Impairment - Operating Lease Receivable			261,476.57				261,476.57
1-03-03-052	Allowance for Impairment - Due from GOCC			697,500.00				697,500.00
1-03-03-062	Allowance for Impairment - Due from Subsidiaries			154,498.60				154,498.60
1-03-99-022	Allowance for Impairment - Due from Officers & Employees			29,952,622.01				29,952,622.01
1-03-99-992	Allowance for Impairment - Other Receivable			4,948,629.97				4,948,629.97
1-04-04-992B	Allowance for Impairment Loss ( Spareparts Inventory)			31,814,072.35		107,732.06		31,921,804.41
1-06-02-991	Accumulated Depreciation - Land Improvements			9,350,237,714.18		39,230,330.63		9,389,468,044.81
1-06-03-101A	Accumulated Depreciation Railways System - PPE Railways			345,949,898.34				345,949,898.34
1-06-03-102A	Accumulated Impairment Losses -Railway System							

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CODE							
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	-	12,759,259.30		300,302.19	-	13,059,561.49
1-06-04-011	Accumulated Depreciation- Buildings	-	482,025,057.05		2,196,619.05	-	484,221,676.10
1-06-04-991	Accumulated Depreciation-Other Structures	-	86,944,780.81		1,124,202.37	-	88,068,983.18
1-06-05-011	Accumulated Depreciation - Machinery	-	(0.00)			-	(0.00)
1-06-05-021	Accumulated Depreciation-Office Equipment	-	69,132,583.41		909,071.27	-	70,041,654.68
1-06-05-031	Accumulated Depreciation - Information & Communications Technology	-	29,366,818.43		575,075.18	-	29,941,893.61
1-06-05-071	Accumulated Depreciation - Communication Equipment	-	(0.00)			-	(0.00)
1-06-05-991	Accumulated Depreciation - Other Machinery & Equipment	-	460,002,222.25		2,662,018.21	-	462,664,240.46
1-06-06-011	Accumulated Depreciation - Motor Vehicle	-	31,681,247.87		157,880.95	-	31,839,128.82
1-06-06-021	Accumulated Depreciation - Trains	-	4,024,859,644.97		34,362,093.75	-	4,059,221,738.72
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	-	1,440,833.42		55,416.67	-	1,496,250.09
1-06-07-011	Accumulated Depreciation -Furniture & Fixture	-	7,322,607.07		11,621.66	-	7,334,228.73
1-06-11-111	Accumulated Depreciation - Service Concession Assets	-	-			-	-
1-06-12-101	Accumulated Depreciation - Service Concession Assets		20,996,025,950.39		107,615,666.88		21,103,641,617.27
1-06-12-990	Accumulated Depreciation - Other Service Concession Assets		389,920,839.41		1,007,424.14		390,928,263.55
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	-	252,316,182.35	51,304,335.16	43,798,018.08	-	244,809,865.27
2-01-01-020	Due to Officers & Employees	-	1,032,913.56			-	1,032,913.56
2-01-01-050	Interest Payable	-	362,974,144.82	342,167,651.86	22,048,427.53	-	62,854,920.49
2-01-02-040	Loans Payable - Domestic	-	(0.00)			-	(0.00)
2-01-02-050	Loans Payable - Foreign	-	12,360,652,676.86	570,028,502.82		-	11,790,624,174.04

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CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-010	Due to BIR	-	18,847,138.35	7,644,850.58	17,097,282.60	-	28,299,570.37
2-02-01-020	Due to GSIS	-	8,312,420.48	7,131,755.93	7,241,350.10	-	8,422,014.65
2-02-01-030	Due to PAG-IBIG	-	874,130.46	665,266.03	671,599.51	-	880,463.94
2-02-01-040	Due to Phil health	-	1,200,281.28	1,034,342.03	990,161.80	-	1,156,101.05
2-02-01-050	Due to NGA	-	-	-	-	-	-
2-02-01-060	Due to Other Govt Corporations	-	-	148,898.75	148,898.75	-	-
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	-	43,644,852,532.83	-	1,185,628,300.53	-	44,830,480,833.36
2-02-01-090B	Due to Treasurer of the Philippines - COA Audit Fees	-	-	-	-	-	-
2-02-01-120	Value Added Tax Payable	-	-	-	-	-	-
2-03-01-050	Due to Other Funds	-	0.00	-	-	-	0.00
2-04-01-010	Trust Liabilities	-	2,198,477,700.35	-	105,000.00	-	2,198,582,700.35
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	-	204,016,696.12	1,006,911.02	2,739,604.33	-	205,749,369.43
2-04-01-050	Customers Deposits Payable	-	27,177,601.73	-	525,200.01	-	27,702,801.74
2-05-01-020	Deferred Service Concession Revenue	-	-	-	-	-	-
2-05-01-030	Output Tax	-	2,804,322.29	-	2,865,562.26	-	5,669,884.55
2-05-01-990	Other Deferred Credits	-	14,212,377.94	6,042,638.13	7,765,158.99	-	15,934,898.80
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	-	140,528,021.74	1,982,471.59	-	-	138,545,550.15
2-09-01-010	Deferred Tax Liability	-	-	-	-	-	-
2-99-99-990A	Other Payables	-	22,922,789.51	7,614,013.50	4,866,730.68	-	20,175,506.69
	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)	-	(27,159,302,458.30)	3,377,275.75	883.47	-	(27,162,678,850.58)
3-07-01-020	Income & Expense Summary	-	-	-	-	-	-
4-02-01-990	Service Income-Other Service Income	-	-	-	10,976,364.86	-	10,976,364.86
4-02-02-200	Business Income -Dividend Income	-	-	-	-	-	-
4-02-02-210	Business Income - Interest Income	-	12,216,466.14	-	6,226,901.58	-	18,443,367.72




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4-02-02-230	Business Income -Fines and Penalties	-	428,623.87		10,154,610.55	-	10,583,234.42
4-02-02-240	Business Income - Service Concession Revenue		43,480,765.42		21,740,382.71		65,221,148.13
4-02-02-050	Business Income -Rent /Lease Income	-	16,396,612.82		10,089,245.57	-	26,485,858.39
4-02-02-070	Business Income - Transportation System Fees	-	160,468,958.00		85,620,869.00	-	246,089,827.00
4-02-02-990	Business Income - Other Business Income						
4-03-01-010	Assistance - Subsidy from National Government	-	94,287,000.00		11,366,000.00	-	105,653,000.00
4-05-01-010	Gains - Gain on Foreign Exchange (FOREX)	-	143,363.14		9,635,958.78	-	9,779,321.92
4-06-01-020	Other Non- Operating Income Sale of Unserviceable Property	-	-			-	-
4-06-99-990	Other Non - Operating Income -Miscellaneous Income	-	-		5,803.57	-	5,803.57
5-01-01-010	Salaries and Wages - Regular	35,067,681.51		17,246,333.29		52,314,014.80	
5-01-01-020	Salaries and Wages - Contractual	21,102,589.03		10,586,861.24		31,689,450.27	
5-01-02-010	Other Compensation -Personnel Economic Relief Allowance (PERA)	3,039,454.53		1,508,363.63		4,547,818.16	
5-01-02-020	Other Compensation - Representation Allowance	519,625.00		299,500.00		819,125.00	
5-01-02-030	Other Compensation - Transportation Allowance	280,875.00		169,000.00		449,875.00	
5-01-02-040	Other Compensation - Clothing Allowance	4,416,000.00		6,000.00		4,422,000.00	
5-01-02-080	Other Compensation - Productivity Incentive Allowance	5,250.00		12,112.00		17,362.00	
5-01-02-100	Other Compensation - Honoraria	-				-	
5-01-02-110	Other Compensation - Hazard Pay	34,000.00				34,000.00	
5-01-02-120	Other Compensation -Longevity Pay	40,000.00		70,000.00		110,000.00	
5-01-02-130	Other Compensation - Overtime & Night Pay	4,156,996.78		4,478,702.90		8,635,699.68	
5-01-02-150	Other Compensation - Cash Gift	7,500.00		3,500.00		11,000.00	
5-01-02-160	Other Compensation - Mid year Bonus	-				-	
5-01-02-140	Other Compensation - Year End Bonus	51,880.30		17,662.40		69,542.70	
5-01-02-170	Other Compensation-Directors & Committee Members Fee	-		20,000.00		20,000.00	
5-01-02-990	Other Compensation - Other Bonuses & Allowances	31,000.00				31,000.00	
5-01-03-010	Personnel Benefits Cont - Retirement & Life Insurance Premium	3,371,679.22		3,335,505.07		6,707,184.29	
5-01-03-020	Personnel Benefits Cont. - PAG-IBIG Contribution	77,100.00		76,000.00		153,100.00	
5-01-03-030	Personnel Benefits Cont. - PHIL HEALTH Contribution	597,808.58		539,022.94		1,136,831.52	
5-01-03-040	Personnel Benefits Cont. - ECC Contribution	76,700.00		75,400.00		152,100.00	
5-01-04-030	Other Personnel Benefits - Terminal Leave Benefits	-				-	
5-01-04-990	Other Personnel Benefits	102,164.00		162,676.41		264,840.41	
5-02-01-010	MOOE - Traveling Expenses - Local	80,567.16				80,567.16	
5-02-01-020	MOOE -Traveling Expenses - Foreign	-				-	
5-02-02-010	MOOE - Training & Seminar Expenses	183,694.84		235,011.93		418,706.77	
5-02-03-010	MOOE - Office Supplies Expenses	505,534.05				505,534.05	
		-				-	
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	436,260.50		438,129.22		874,389.72	
5-02-03-990	MOOE - Other Supplies & Materials Expenses	3,041,476.64		314,782.30		3,356,258.94	
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	424,933.32		201,943.88	13,722.07	613,155.13	
	5-02-05-010	Communication Expenses - Postage & Courier Services	8,457.00		365.00		8,822.00	
	5-02-05-020A	Communication Expenses - Telephone Expenses - Landline	93,102.98				93,102.98	
	5-02-05-020B	Communication Expenses - Telephone Expenses - Mobile	210,550.00		104,150.00		314,700.00	
	5-02-05-030	Communication Expenses - Internet Subscription Expenses	150,214.66		49,907.33		200,121.99	
	5-02-05-040	Communication Cable, Satellite,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	143,043.00				143,043.00	
	5-02-11-010	Legal Expenses	1,303,389.98				1,303,389.98	
	5-02-11-020	Auditing Services	82,654.69		732,762.59		815,417.28	
	5-02-11-030	Consultancy Services	16,284,130.73		190,454.56		16,474,585.29	
	5-02-11-990	Other Professional Services	5,847,068.35		2,951,691.06		8,798,759.41	
	5-02-12-030	Security Services	2,915,138.04		1,684,051.14		4,599,189.18	
	5-02-13-040A	Repairs & Maintenance - Office Buildings	59,850.00				59,850.00	
	5-02-13-040B	Repairs & Maintenance - Other 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	59,701.33		54,485.50		114,186.83	
	5-02-13-040	Repairs & Maintenance - Buildings & Other Structures	8,058.00		3,630.00		11,688.00	
	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	7,276,475.49		5,399,542.31		12,676,017.80	
	5-02-15-020	Fidelity Bond Premiums	29,625.00		48,525.00		78,150.00	
	5-02-15-030	Insurance Expense	1,543,551.94		768,338.47		2,311,890.41	
	5-02-99-010	Advertising, Promotional and Marketing Expenses	71,000.00				71,000.00	
	5-02-99-020	Printing & Binding Expenses	10,300.00				10,300.00	
	5-02-99-030	Representation Expenses	92,160.08		29,201.70		121,361.78	
	5-02-99-040	Transportation and Delivery Expenses	498.00				498.00	
	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	497,713.40		188,469.91	76.50	686,106.81	
	5-03-01-040	Bank Charges	6,085.00		3,540.00		9,625.00	
	5-03-01-050	Commitment Fees	-				-	
	5-03-01-020	Interest Expense	310,527,426.24		305,116,532.16		615,643,958.40	
	5-04-03-010	Direct Cost - Cost of Service	113,739,001.30		108,512,109.75	664,589.84	221,586,521.21	
	5-05-01-020	Depreciation - Land Improvement	215,464.12		107,732.06		323,196.18	
	5-05-01-030A	Depreciation - Railway System	78,460,661.26		39,230,330.63		117,690,991.89	
	5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	-				-	
	5-05-01-030C	Depreciation - Signalling Equipment	-				-	
	5-05-01-030D	Depreciation - Water Supply System	600,604.38		300,302.19		900,906.57	
	5-05-01-040A	Depreciation - Buildings	4,393,238.10		2,196,619.05		6,589,857.15	

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TB March 2023 Final CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-040B	Depreciation - PPE - Other Structures	2,248,404.74		1,124,202.37		3,372,607.11	
5-05-01-050A	Depreciation - Machinery	-				-	
5-05-01-050B	Depreciation - Office Equipment	1,818,142.54		909,071.27		2,727,213.81	
5-05-01-050C	Depreciation - Information & Communication Technology Equipment	1,150,150.36		575,075.18		1,725,225.54	
5-05-01-050D	Depreciation - Communication Equipment	-				-	
5-05-01-050E	Depreciation - Other Machinery & Equipment	5,324,036.42		2,662,018.21		7,986,054.63	
5-05-01-060A	Depreciation - Motor Vehicle	315,761.90		157,880.95		473,642.85	
5-05-01-060B	Depreciation - Trains	68,724,187.50		34,362,093.75		103,086,281.25	
5-05-01-060C	Depreciation - Other Transportation Equipment	110,833.34		55,416.67		166,250.01	
5-05-01-070	Depreciation - Furniture , Fixtures and books	23,243.32		11,621.66		34,864.98	
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	217,246,182.04		108,623,091.02		325,869,273.06	
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	199,187.18		111,695.03		310,882.21	
5-05-04-040	Loss on Sale of Property, Plant & Equipment	-				-	
	TOTALS	92,614,362,818.57	92,614,362,818.57	3,967,423,986.47	3,967,423,986.47	93,266,837,675.69	93,266,837,675.69
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 March 31, 2023							
Certified by:							
 EVELYN L. MACALINO Manager, Accounting Division							
Date							
Reviewed by:							
 MARILOU B. LISCANO Manager Finance Department							
APPROVED BY							
 ATTY. JOSE OBEL V. BELARMINO OIC DA for Admin, Finance & AFCS							

