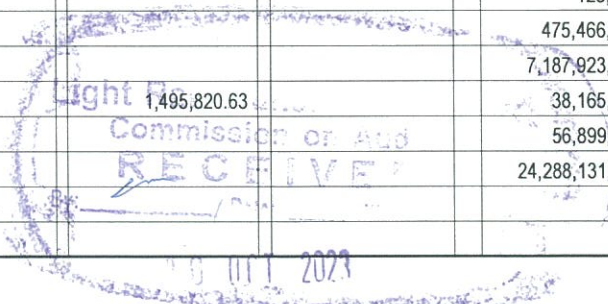


LIGHT RAIL TRANSIT AUTHORITY							
TRIAL BALANCE							
September 2023							
					0.00		0.00
TB September 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-01-01-010	Cash Collecting Officers	2,914,958.11		122,388,688.10	116,928,386.90	8,375,259.31	
1-01-01-011	Cash on Hand -Cash Disbursing Officers	-				-	
1-01-01-020	Cash on Hand - Petty Cash Fund	1,567,552.88				1,567,552.88	
1-01-02-020	Cash in Bank - Local Currency - CA	3,199,415,866.40		420,656,468.04	393,534,243.06	3,226,538,091.38	
1-01-02-030	Cash in Bank - Local Currency - SA	2,096,265,099.47		1,586,430,848.56	1,715,751,893.46	1,966,944,054.57	
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	7,665,188.26		32,776.27		7,697,964.53	
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	11,921,973.72		2,902,590.67	12,027,036.01	2,797,528.38	
1-03-01-060	Dividends Receivable	4,098.92				4,098.92	
1-03-01-240	Service Concession Arrangements Receivable	1,252,246,050.17		21,740,382.71		1,273,986,432.88	
1-03-02-010	Operating Lease Receivable	25,181,700.85				25,181,700.85	
1-03-03-010	Due from National Government Agencies	160,798,621.62		228,529.08	11,374,040.48	149,653,110.22	
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	37,219,021.36			1,913.29	37,217,108.07	
1-03-99-020	Due from Officers & Employees	266,472.56		1,474.95		267,947.51	
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	462,265.48		1,482,640.48	265,127.84	1,679,778.12	
1-04-04-990A	Other Supplies and Materials Inventory	3,799,973.00			302,367.50	3,497,605.50	
1-04-04-990B	Spare parts Inventory	822,019,594.47		3,968,643.00	64,616,638.08	761,371,599.39	
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	7,187,923,454.05				7,187,923,454.05	
1-06-02-990	Land Improvements - Other Land Improvements	36,669,624.59		1,495,820.63		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	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	-				-	

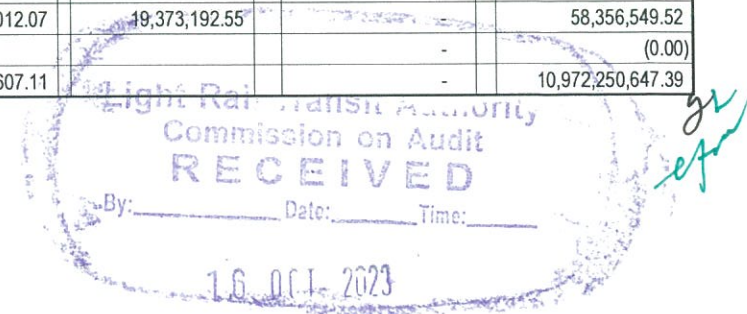


TB September 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-06-04-010	Buildings & Other Structures - Buildings	1,348,985,533.25				1,348,985,533.25	
1-06-04-990	Buildings & Other Structures - Other Structures	173,691,346.59				173,691,346.59	
1-06-05-020	Office Equipment	81,525,538.88				81,525,538.88	
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	3,959,135,137.60		3,619,478.08		3,962,754,615.68	
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	171,094.40		36,208.00	195,364.40	11,938.00	
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	7,236,793.55			1,742,703.41	5,494,090.14	
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 )	26,682,754.60		298,890.51		26,981,645.11	
1-99-02-990	Other Prepayments	2,877,117.00			719,279.25	2,157,837.75	
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		261,076.57				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		152,291.53	1,474.95			150,816.58
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	-	32,371,956.42				32,479,688.48
1-06-03-101A	Accumulated Depreciation Railways System - PPE Railways	-	9,585,603,091.22				9,624,830,100.50
1-06-03-102A	Accumulated Impairment Losses -Railway System		347,172,153.81				347,172,153.81

Light Rail Transit Commission  
 Auditor General  
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TB September 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
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	-	14,561,072.44		300,302.19	-	14,861,374.63
1-06-04-011	Accumulated Depreciation- Buildings	-	495,204,771.35		2,196,619.05	-	497,401,390.40
1-06-04-991	Accumulated Depreciation-Other Structures	-	93,693,967.27		1,124,698.90	-	94,818,666.17
1-06-05-011	Accumulated Depreciation - Machinery	-	(0.00)			-	(0.00)
1-06-05-021	Accumulated Depreciation-Office Equipment	-	74,587,011.03		909,071.27	-	75,496,082.30
1-06-05-031	Accumulated Depreciation - Information & Communications Technology	-	32,814,807.43		573,844.14	-	33,388,651.57
1-06-05-071	Accumulated Depreciation - Communication Equipment	-	(0.00)			-	(0.00)
1-06-05-991	Accumulated Depreciation - Other Machinery & Equipment	-	476,096,354.86		2,686,422.88	-	478,782,777.74
1-06-06-011	Accumulated Depreciation - Motor Vehicle	-	30,858,573.91		157,880.95	-	31,016,454.86
1-06-06-021	Accumulated Depreciation - Trains	-	3,550,934,558.86		25,597,309.46	-	3,576,531,868.32
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	-	1,773,333.44		55,416.67	-	1,828,750.11
1-06-07-011	Accumulated Depreciation -Furniture & Fixture	-	7,392,337.03		11,621.66	-	7,403,958.69
1-06-11-111	Accumulated Depreciation - Service Concession Assets	-	-			-	-
1-06-12-101	Accumulated Depreciation - Service Concession Assets		21,641,681,371.42		107,607,950.83		21,749,289,322.25
1-06-12-990	Accumulated Depreciation - Other Service Concession Assets		395,965,384.25		1,007,424.14		396,972,808.39
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	-	299,012,134.27	153,729,153.90	54,849,594.37	-	200,132,574.74
2-01-01-020	Due to Officers & Employees	-	1,031,913.56			-	1,031,913.56
2-01-01-050	Interest Payable	-	500,473,369.04	461,490,012.07	49,373,192.55	-	58,356,549.52
2-01-02-040	Loans Payable - Domestic	-	(0.00)			-	(0.00)
2-01-02-050	Loans Payable - Foreign	-	11,540,490,254.50	568,239,607.11		-	10,972,250,647.39



CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-010	Due to BIR	-	16,463,848.57	4,783,624.66	14,054,868.94	-	25,735,092.85
2-02-01-020	Due to GSIS	-	8,372,859.75	7,502,988.98	7,494,702.50	-	8,364,573.27
2-02-01-030	Due to PAG-IBIG	-	904,518.72	709,638.65	694,305.94	-	889,186.01
2-02-01-040	Due to Phil health	-	1,208,056.71	631,073.09	1,115,695.03	-	1,692,678.65
2-02-01-050	Due to NGA	-	-			-	-
2-02-01-060	Due to Other Govt Corporations	-	-	248,420.61	248,420.61	-	-
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	-	45,709,128,385.08	28,594,485.02	1,236,407,013.07	-	46,916,940,913.13
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	-	2,152,042,156.13	563,224.73	165,000.00	-	2,151,643,931.40
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	-	194,747,818.78		659,546.60	-	195,407,365.38
2-04-01-050	Customers Deposits Payable	-	27,902,001.74	18,000.00	97,488.07	-	27,981,489.81
2-05-01-020	Deferred Service Concession Revenue	-	-			-	-
2-05-01-030	Output Tax		13,267,013.33		948,033.49		14,215,046.82
2-05-01-990	Other Deferred Credits	-	25,119,139.11	7,598,090.47	3,993,474.85	-	21,514,523.49
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	-	124,172,810.46	5,541,025.16		-	118,631,785.30
2-09-01-010	Deferred Tax Liability	-	-			-	-
2-99-99-990A	Other Payables	-	25,752,191.49	3,352,720.00	6,116,453.61	-	28,515,925.10
	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)		(27,283,489,996.52)	31,693.89	1,474.95		(27,283,520,215.46)
3-07-01-020	Income & Expense Summary	-	-			-	-
4-02-01-990	Service Income-Other Service Income	-	34,528,971.14			-	34,528,971.14
4-02-02-200	Business Income -Dividend Income	-	-			-	-
4-02-02-210	Business Income - Interest Income	-	61,439,229.45		8,604,294.40	-	70,043,523.85

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CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4-02-02-230	Business Income -Fines and Penalties	-	13,363,211.58		13,373.78	-	13,376,585.36
4-02-02-240	Business Income - Service Concession Revenue		173,923,061.68		21,740,382.71		195,663,444.39
4-02-02-050	Business Income -Rent /Lease Income	-	88,144,581.24		11,504,894.89	-	99,649,476.13
4-02-02-070	Business Income - Transportation System Fees	-	660,586,871.00		109,566,372.00	-	770,153,243.00
4-02-02-990	Business Income - Other Business Income						
4-03-01-010	Assistance - Subsidy from National Government	-	308,851,557.22		539,224.73	-	309,390,781.95
4-05-01-010	Gains - Gain on Foreign Exchange (FOREX)	-	16,930,219.70		42,180,782.21	-	59,111,001.91
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		70,044.64				70,044.64
5-01-01-010	Salaries and Wages - Regular	141,432,652.87		17,503,240.55		158,935,893.42	
5-01-01-020	Salaries and Wages - Contractual	84,396,225.60		10,468,163.57		94,864,389.17	
5-01-02-010	Other Compensation -Personnel Economic Relief Allowance (PERA)	12,144,013.59		1,510,454.36	545.45	13,653,922.50	
5-01-02-020	Other Compensation - Representation Allowance	2,181,875.00		262,250.00	2,500.00	2,441,625.00	
5-01-02-030	Other Compensation - Transportation Allowance	1,225,875.00		168,500.00	2,500.00	1,391,875.00	
5-01-02-040	Other Compensation - Clothing Allowance	4,542,000.00		6,000.00		4,548,000.00	
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	320,000.00				320,000.00	
5-01-02-130	Other Compensation - Overtime & Night Pay	13,525,030.92		3,498,993.93		17,024,024.85	
5-01-02-150	Other Compensation - Cash Gift	3,000.00		10,000.00		13,000.00	
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	60,532.80		201,243.50		261,776.30	
5-01-02-170	Other Compensation-Directors & Committee Members Fee	172,000.00		44,000.00		216,000.00	
5-01-02-990	Other Compensation - Other Bonuses & Allowances	222,676.41				222,676.41	
5-01-03-010	Personnel Benefits Cont - Retirement & Life Insurance Premium	24,276,778.46		3,366,284.40	1,212.18	27,641,850.68	
5-01-03-020	Personnel Benefits Cont. - PAG-IBIG Contribution	534,000.00		75,700.00		609,700.00	
5-01-03-030	Personnel Benefits Cont. - PHIL HEALTH Contribution	3,884,555.05		535,050.97	48,232.86	4,371,373.16	
5-01-03-040	Personnel Benefits Cont. - ECC Contribution	535,100.00		76,300.00		611,400.00	
5-01-04-030	Other Personnel Benefits - Terminal Leave Benefits	-				-	
5-01-04-990	Other Personnel Benefits	-				-	
5-02-01-010	MOOE - Traveling Expenses - Local	393,472.79		55,958.76		449,431.55	
5-02-01-020	MOOE -Traveling Expenses - Foreign	-				-	
5-02-02-010	MOOE - Training & Seminar Expenses	1,347,546.41		279,800.00	10,000.00	1,617,346.41	
5-02-03-010	MOOE - Office Supplies Expenses	1,687,077.99		272,731.34	2,000.00	1,957,809.33	
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	1,658,636.74		177,224.52		1,835,861.26	
5-02-03-990	MOOE - Other Supplies & Materials Expenses	4,960,188.73		611,285.95		5,571,474.68	
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	-				-	

Light Rail Transit Authority  
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TB September 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-02-04-020	Utility Expenses -Electricity Expenses	1,875,400.59		215,844.89	44,986.81	2,046,258.67	
5-02-05-010	Communication Expenses - Postage & Courier Services	14,434.00				14,434.00	
5-02-05-020A	Communication Expenses - Telephone Expenses - Landline	325,860.43				325,860.43	
5-02-05-020B	Communication Expenses - Telephone Expenses - Mobile	858,100.00		104,400.00		962,500.00	
5-02-05-030	Communication Expenses - Internet Subscription Expenses	839,351.31		49,693.54		889,044.85	
5-02-05-040	Communication Cable, Satellite,telegraph & Radio Expenses	-				-	
5-02-06-010	Awards/Rewards,Prizes & Indemnities Expenses	104,000.00		90,000.00		194,000.00	
5-02-07-010	Survey Expenses	650,000.00		720,000.00		1,370,000.00	
5-02-10-030A	Extraordinary Expenses & Miscellaneous Expenses	28,516.66		14,760.00		43,276.66	
5-02-11-010	Legal Expenses	11,242,941.38		600,000.00		11,842,941.38	
5-02-11-020	Auditing Services	1,056,634.50		5,553,903.51	1,237,318.00	5,373,220.01	
5-02-11-030	Consultancy Services	17,710,377.40		175,000.00		17,885,377.40	
5-02-11-990	Other Professional Services	24,354,241.61		3,652,654.67		28,006,896.28	
5-02-12-030	Security Services	13,191,833.17		1,655,489.96		14,847,323.13	
5-02-13-040A	Repairs & Maintenance - Office Buildings	459,887.00				459,887.00	
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	323,527.98		107,235.20		430,763.18	
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	7,844,400.00				7,844,400.00	
5-02-13-990B	Repairs & Maintenance- Electrification. Power & Energy	-				-	
5-02-15-010	Taxes, Duties & Licenses	35,461,499.12		6,882,152.84	3,398,546.25	38,945,105.71	
5-02-15-020	Fidelity Bond Premiums	273,525.00		37,125.00		310,650.00	
5-02-15-030	Insurance Expense	7,947,572.96		1,792,075.16		9,739,648.12	
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		94,824.80		106,724.80	
5-02-99-030	Representation Expenses	299,057.59		12,017.00		311,074.59	
5-02-99-040	Transportation and Delivery Expenses	1,078.00				1,078.00	
5-02-99-050	Rent/Lease Expenses	36,960.00				36,960.00	
5-02-99-070	Subscription Expense	-				-	
5-02-99-140	Documentary Stamp Expenses	-				-	
5-02-99-990	Other Maintenance & Operating Expenses	2,272,819.11		659,208.23		2,932,027.34	
5-03-01-040	Bank Charges	265,589.60		1,565.00		267,154.60	
5-03-01-050	Commitment Fees	-				-	
5-03-01-020	Interest Expense	1,702,678,018.24		268,522,905.18	331,863.92	1,970,869,059.50	
5-04-03-010	Direct Cost - Cost of Service	639,019,842.65		127,163,718.38	2,646,690.25	763,536,870.78	
5-05-01-020	Depreciation - Land Improvement	861,856.48		107,732.06		969,588.54	
5-05-01-030A	Depreciation - Railway System	313,826,038.30		39,227,009.28		353,053,047.58	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	-				-	
5-05-01-030C	Depreciation - Signalling Equipment	-				-	
5-05-01-030D	Depreciation - Water Supply System	2,402,417.52		300,302.19		2,702,719.71	
5-05-01-040A	Depreciation - Buildings	17,572,952.40		2,196,619.05		19,769,571.45	

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 By: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 16 Oct 2023

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TB September 2023 Final		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-040B	Depreciation - PPE - Other Structures	8,997,591.20		1,124,698.90		10,122,290.10	
5-05-01-050A	Depreciation - Machinery	-				-	
5-05-01-050B	Depreciation - Office Equipment	7,272,570.16		909,071.27		8,181,641.43	
5-05-01-050C	Depreciation - Information & Communication Technology Equipment	4,598,139.36		573,844.14		5,171,983.50	
5-05-01-050D	Depreciation - Communication Equipment	-				-	
5-05-01-050E	Depreciation - Other Machinery & Equipment	21,418,169.03		2,686,422.88		24,104,591.91	
5-05-01-060A	Depreciation - Motor Vehicle	1,263,047.60		157,880.95		1,420,928.55	
5-05-01-060B	Depreciation - Trains	204,778,475.69		25,597,309.46		230,375,785.15	
5-05-01-060C	Depreciation - Other Transportation Equipment	443,333.36		55,416.67		498,750.03	
5-05-01-070	Depreciation - Furniture , Fixtures and books	92,973.28		11,621.66		104,594.94	
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	868,946,147.91		108,615,374.97		977,561,522.88	
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	1,222,255.47				1,222,255.47	
5-05-04-010	Loss on FOREX	514,915.98		7,551.12		522,467.10	
5-05-04-040	Loss on Sale of Property, Plant & Equipment	-				-	
		-				-	
	TOTALS	96,055,872,582.58	96,055,872,582.58	4,047,658,282.18	4,047,658,282.18	96,534,769,242.07	96,534,769,242.07

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 September 30, 2023

Certified by:

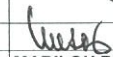


EVELYN L. MACALINO

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

