

PHILIPPINE MINING DEVELOPMENT CORPORATION
 TRIAL BALANCE
 AS OF SEPTEMBER 30, 2020

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	107,000.00
1	01	02	020	Cash in Bank-Local Currency, Current Account	54,842,995.69
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	2,188,247.64
1	03	03	010	Due from National Government Agencies	167,319.24
1	03	05	020	Due from Officers and Employees	116,434.71
1	03	05	021	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	05	990	Other Receivables	81,825.50
1	04	04	990	Other Supplies and Materials Inventory	3,571,826.64
1	06	02	990	Land Improvements	702,490.28
1	06	02	991	Accumulated Depreciation-Land Improvements	(15,571.87)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,035,508.91)
1	06	03	990	Other Infrastructure Assets	31,362,425.02
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(1,047,165.66)
1	06	04	010	Buildings	5,443,926.53
1	06	04	011	Accumulated Depreciation-Buildings	(3,711,254.71)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,179,798.29)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,748,798.92)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(36,722.87)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(185,786.99)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,319,067.85)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(5,586,907.54)
1	06	06	990	Other Transportation Equipment	4,709,676.00
1	06	06	991	Accumulated Depreciation-Other Transportation Equipment	(4,474,192.20)
1	06	09	020	Leased Assets Improvements, Building	3,991,634.50
1	06	09	021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(3,792,052.77)
1	08	01	020	Computer Software	3,854,934.63
1	08	01	021	Accumulated Amortization-Computer Software	(2,801,660.81)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(813,754.23)
1	06	12	992	Accumulated Impairment Losses-Other Exploration and Evaluation Assets	(204,000.00)
1	06	99	020	Construction in Progress-Infrastructure Assets	8,682,674.18
1	06	99	030	Construction in Progress-Buildings and Other Structures	470,336.13
1	99	01	030	Advances to Special Disbursing Officer	6,752,202.12
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	060	Input Tax	4,078,231.18
1	99	02	990	Other Prepayments	15,481,562.50
1	99	03	990	Other Deposits	1,833,273.40
2	01	01	010	Accounts Payable	(3,140,344.37)
2	01	01	020	Due to Officers and Employees	(108,672.70)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(919,357.58)
2	02	01	030	Due to Pag-IBIG	(44,259.89)
2	02	01	040	Due to PhilHealth	(50,664.80)
2	02	01	110	Due to SSS	(86,419.61)
2	04	01	010	Trust Liabilities	(6,016,004.72)
2	05	01	990	Other Deferred Credits	(8,000,000.00)
2	99	99	090	Dividends Payable	(32,390,605.50)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	(89,289,298.11)
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(216,126.56)
4	05	01	010	Gain on Foreign Exchange	(16,566.80)
5	01	01	010	Salaries & Wages-Regular	23,027,052.48
5	01	01	020	Salaries & Wages-Casual/Contractual	7,117,866.77
5	01	02	010	Personnel Economic Relief Allowance (PERA)	1,050,454.53
5	01	02	020	Representation Allowance (RA)	819,500.00
5	01	02	030	Transportation Allowance (TA)	674,000.00
5	01	02	040	Clothing/Uniform Allowance	516,000.00

5	01	02	110	Hazard Pay	113,500.00
5	01	02	130	Overtime & Night Pay	189,076.56
5	01	02	140	Year End Bonus	3,358,188.00
5	01	02	990	Other Bonuses and Allowance	64,833.24
5	01	03	010	Retirement and Life Insurance Premiums	1,047,200.00
5	01	03	020	Pag-IBIG Contributions	72,900.00
5	01	03	030	PhilHealth Contributions	354,184.08
5	01	03	040	Employees Compensation Insurance Premiums	18,080.00
5	02	01	010	Traveling Expenses-Local	764,367.30
5	02	02	010	Training Expenses	10,500.00
5	02	03	010	Office Supplies Expense	168,807.00
5	02	03	030	Non-Accountable Forms Expenses	17,925.89
5	02	03	070	Drugs and Medicines Expenses	38,383.56
5	02	03	090	Fuel, Oil and Lubricants Expenses	428,204.13
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	40,646.52
5	02	03	990	Other Supplies and Material Expenses	294,117.89
5	02	04	010	Water Expenses	8,886.33
5	02	04	020	Electricity Expenses	354,217.60
5	02	04	990	Other Utility Expenses	170,646.21
5	02	05	010	Postage and Courier Services	23,423.50
5	02	05	020	Telephone Expenses	118,344.23
5	02	05	030	Internet Subscription Expenses	87,288.74
5	02	07	020	Research, Exploration and Development Expenses	275,133.39
5	02	10	030	Extraordinary and Miscellaneous Expenses	26,388.24
5	02	11	010	Legal Services	292,952.86
5	02	11	030	Consultancy Services	24,000.00
5	02	12	010	Environment/Sanitary Services	55,779.26
5	02	12	030	Security Services	15,595,873.69
5	02	12	990	Other General Services	2,057,449.93
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	492,519.03
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	40,093.57
5	02	13	060	Repairs and Maintenance-Transportation Equipment	220,844.21
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	12,450.00
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	13,863.11
5	02	14	990	Financial Assistance/Subsidy/Contributions-Others	18,000.00
5	02	15	010	Taxes, Duties and Licenses	3,298,517.46
5	02	15	020	Fidelity Bond Premiums	517,013.01
5	02	15	030	Insurance Expense	468,233.01
5	02	99	020	Printing and Publication Expenses	26,454.00
5	02	99	030	Representation Expenses	19,360.16
5	02	99	050	Rent/Lease Expenses	2,497,571.70
5	02	99	070	Subscription Expenses	173,404.54
5	02	99	080	Donations	3,000.00
5	02	99	120	Directors and Committee Members' Fees	439,000.00
5	02	99	990	Other Maintenance and Operating Expenses	1,663,055.70
5	03	01	040	Bank Charges	4,396.75
5	05	01	020	Depreciation-Land Improvements	15,571.87
5	05	01	030	Depreciation-Infrastructure Assets	1,204,481.52
5	05	01	040	Depreciation-Buildings and Other Structures	331,656.18
5	05	01	050	Depreciation-Machinery and Equipment	333,837.92
5	05	01	060	Depreciation-Transportation Equipment	346,761.71
5	05	01	090	Depreciation-Leased Assets Improvements	13,882.75
5	05	01	990	Depreciation-Other Property, Plant and Equipment	299,804.19
5	05	02	010	Amortization-Intangible Assets	126,481.32
5	05	04	010	Loss on Foreign Exchange	115,469.26
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Prepared by:

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