

PHILIPPINE MINING DEVELOPMENT CORPORATION
 TRIAL BALANCE
 AS OF MARCH 2017

ACCOUNT CODE	ACCOUNT TITLES	DEBIT	CREDIT
1 01 01 010	Cash-Collecting Officers	452.68	
1 01 01 020	Petty Cash	115,500.00	
1 01 02 020	Cash in Bank-Local Currency, Current Account	14,390,655.63	
1 01 02 030	Cash in Bank-Local Currency, Savings Account	91,000,000.00	
1 01 03 030	Cash in Bank-Foreign Currency, Savings Account	33,027,019.95	
1 03 01 010	Accounts Receivable		
1 03 03 010	Due from National Government Agencies	46,400.00	
1 03 05 020	Due from Officers and Employees	194,984.16	
1 03 05 021	Allowance for Impairment-Due from Officers and Employees		190,655.88
1 03 05 990	Other Receivables	72,838.13	
1 04 04 190	Electrical Supplies and Materials Inventory	4,604,240.89	
2 25 05 010	Semi-Expendable Furniture and Books	75,223.21	
1 06 04 010	Buildings	4,456,428.33	
1 06 04 011	Accumulated Depreciation- Buildings		2,298,638.46
1 06 09 020	Leased Assets Improvements	3,813,335.36	
1 06 09 021	Accumulated Depreciation- Leased Assets Improvements, Buildings		817,142.69
1 06 05 020	Office Equipment	2,735,199.59	
1 06 05 021	Accumulated Depreciation- Office Equipment		2,056,159.64
1 06 05 030	Information and Communication Technology Equipment	6,029,047.67	
1 06 05 031	Accumulated Depreciation- Information and Communication Technology Equipment		4,374,517.15
1 06 05 070	Communication Equipment	50,928.59	
1 06 05 071	Accumulated Depreciation- Communication Equipment		16,325.64
1 06 05 090	Disaster Response and Rescue Equipment	45,092.21	
1 06 05 091	Accumulated Depreciation- Disaster Response and Rescue Equipment		26,921.21
1 06 05 110	Medical Equipment	106,726.41	
1 06 05 111	Accumulated Depreciation- Medical Equipment		
1 06 05 170	Electrical Equipment		
1 06 05 171	Accumulated Depreciation- Electrical Equipment		76,752.96
1 06 05 990	Other Machinery and Equipment	2,349,576.67	
1 06 05 991	Accumulated Depreciation- Other Machinery and Equipment		2,098,226.13
1 06 05 990	Other Machinery and Equipment	513,029.00	
1 06 05 991	Accumulated Depreciation- Other Machinery and Equipment		370,976.10
1 06 05 990	Other Machinery and Equipment	2,015,998.75	

ACCOUNT CODE				ACCOUNT TITLES	DEBIT	CREDIT
1	06	05	991	Accumulated Depreciation- Other Machinery and Equipment		1,814,398.59
1	06	06	010	Motor Vehicles	5,219,436.72	
1	06	06	011	Accumulated Depreciation- Motor Vehicles		4,080,676.84
1	06	06	990	Other Transportation Equipment	4,709,676.00	
1	06	06	991	Accumulated Depreciation- Other Transportation Equipment		3,997,508.40
1	06	12	990	Other Exploration and Evaluation Assets	278,294,603.92	
1	06	12	991	Accumulated Depreciation- Other Exploration and Evaluation Assets		16,443,000.00
1	06	99	020	Construction in Progress- Infrastructure Assets	8,658,872.39	
1	06	99	030	Construction in Progress- Buildings and Other Structures	242,023.15	
1	06	99	070	Construction in Progress- Others	883,928.57	
1	99	01	030	Advances to Special Disbursing Officer		
1	99	01	040	Advances to Officers and Employees	251,685.28	
1	99	02	010	Advances to Contractors	581,738.30	
1	99	02	050	Prepaid Insurance		
1	99	02	060	Input Tax	474,686.13	
1	99	02	080	Withholding Tax at Source	2,311,371.29	
1	99	02	990	Other Prepayments	1,020,142.00	
1	99	03	990	Other Deposits	153,875.80	
1	99	99	990	Other Assets	1,242,092.37	
2	01	01	010	Accounts Payable		207,711.54
2	01	01	020	Due to Officers and Employees		17,303.68
2	01	02	040	Loans Payable-Domestic		128,763,161.00
2	02	01	010	Due to BIR		819,577.11
2	02	01	030	Due to Pag-IBIG		41,635.31
2	02	01	040	Due to PhilHealth		26,266.75
2	02	01	110	Due to SSS		57,099.16
2	02	01	120	Value Added Tax Payable		
2	02	01	130	Income Tax Payable		
2	04	01	010	Trust Liabilities		5,688,869.13
2	04	01	040	Guaranty/Security Deposits Payable		
2	05	01	030	Output Tax		2,777,612.79
2	05	01	990	Other Deferred Credits		9,322,550.00
3	02	01	010	Revaluation Surplus		144,415,500.00
3	07	01	010	Retained Earnings/(Deficit)		25,926,290.66
3	08	01	010	Share Capital		125,000,000.00
4	02	02	210	Interest Income		275,078.84
4	02	02	320	Royalty Fees	23,254.05	
4	02	02	990	Other Business Income		10.97
4	05	01	010	Gain on Foreign Exchange		217,036.20
4	06	01	020	Sale of Unserviceable Property		
5	01	01	010	Salaries & Wages-Regular	4,603,379.01	
5	01	01	020	Salaries & Wages- Casual/Contractual		
5	01	02	030	Transportation Allowance (TA)	17,000.00	
5	01	02	040	Clothing/Uniform Allowance		
5	01	02	080	Productivity Incentive Allowance	15,300.00	
5	01	02	130	Overtime & Night Pay	48,716.11	
5	01	02	140	Year End Bonus		
5	01	02	990	Other Bonuses and Allowance	70,402.74	

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5	01	03	010	Retirement and Life Insurance Premiums	104,092.40	
5	01	03	020	Pag-IBIG Contributions	10,800.00	
5	01	03	030	PhilHealth Contributions	27,000.00	
5	01	03	040	Employees Compensation Insurance Premiums	2,300.00	
5	01	04	010	Pension Benefits		
5	01	04	990	Other Personnel Benefits	88,531.79	
5	02	01	010	Traveling Expenses-Local	254,087.83	
5	02	02	010	Training Expenses	130,805.14	
5	02	03	010	Office Supplies Expense	53,750.12	
5	02	03	030	Non-Accountable Forms Expenses	5,826.43	
5	02	03	070	Drugs and Medicines Expenses	1,117.00	
5	02	03	090	Fuel, Oil and Lubricants Expenses	79,517.18	
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	76,557.79	
5	02	03	990	Other Supplies and Material Expenses	75,326.55	
5	02	04	010	Water Expenses	1,614.03	
5	02	04	020	Electricity Expenses	64,408.73	
5	02	04	990	Other Utility Expenses	176,137.84	
5	02	05	020	Telephone Expenses	136,414.72	
5	02	05	010	Postage and Courier Services	13,215.00	
5	02	05	030	Internet Subscription Expenses	21,875.88	
5	02	10	030	Extraordinary and Miscellaneous Expenses	57,588.13	
5	02	11	020	Auditing Services	1,561,167.00	
5	02	11	030	Consultancy Services		
5	02	12	010	Environment/Sanitary Services	19,178.92	
5	02	12	030	Security Services	6,000.00	
5	02	12	990	Other General Services	22,091.00	
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	65,996.27	
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	10,943.29	
5	02	13	060	Repairs and Maintenance-Transportation Equipment	54,795.31	
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	1,550.00	
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	80.00	
5	02	14	980	Donations	115,924.95	
5	02	15	010	Taxes, Duties and Licenses	130,240.22	
5	02	15	020	Fidelity Bond Premiums	199,129.50	
5	02	15	030	Insurance Expense	112,538.52	
5	02	15	040	Income Tax Expenses		
5	02	99	010	Advertising, Promotional and Marketing Expenses	3,000.00	
5	02	99	020	Printing and Publication Expenses	505.00	
5	02	99	030	Representation Expenses	33,241.75	
5	02	99	040	Transportation and Delivery Expenses	700.00	
5	02	99	050	Rent/Lease Expenses	608,896.79	
5	02	99	060	Membership Dues and Contributions to Organizations	101,500.00	
5	02	99	070	Subscription Expenses	62,074.75	
5	02	99	120	Directors and Committee Members' Fees	15,000.00	

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5	02	99	990	Other Maintenance and Operating Expenses	85,365.26	
5	03	01	020	Interest Expenses	2,252,143.00	
5	03	01	040	Bank Charges	500.00	
5	05	01	040	Depreciation-Buildings and Other Structures	83,876.19	
5	05	01	050	Depreciation-Machinery and Equipment	243,515.54	
5	05	01	060	Depreciation-Transportation Equipment	91,535.97	
5	05	01	090	Depreciation-Leased Assets Improvements	490,285.98	
5	05	01	090	Depreciation-Other Property, Plant and Equipment		
5	05	03	060	Impairment Loss-Other Receivables		
5	05	03	090	Impairment Loss-Property, Plant and Equipment		
5	05	03	990	Impairment Loss-Other Assets		
5	05	04	010	Loss on Foreign Exchange		
TOTAL					482,217,602.83	482,217,602.83