

**TRIAL BALANCE
AS OF SEPTEMBER 2014
TRIAL BALANCE**

CODE	DESCRIPTION	DEBIT	CREDIT
100-1102	Cash in Banks - LBP BAJADA	193,427.82	
100-1104	Cash in Banks - LBP NORTH AVE	1,510,907.65	
100-1107	Cash in Banks - LBP DECS	4,415,155.78	
100-1202	Cash in Banks - DBP CAMP AGUINALDO	3,566,722.69	
100-1504-A4	Cash in Bank - Special Savings Acct-NORTH AVE	7,120,000.00	
100-1505-B2	Cash in Bank - Special Savings Acct-DBP CAMP AGUINALDO	40,000,400.00	
100-1604	Cash in Banks - LBP NORTH \$	8,223,664.07	
102-02	Special Collecting Officer-F.O	17,141.00	
01-104-02	Petty Cash Fund- Head Office	79,267.25	
02-104-02	Petty Cash Fund- Field Office	200,786.93	
03-104-02	Petty Cash Fund- Dinagat	4,550.00	
181-11	Cash Advance-Local Travel	114,117.95	
181-12	Cash Advance-Foreign Travel	25,000.00	
181-13	Cash Advance-Other Business Expense	103,456.82	
182-06	Employee Personal Account	13,210.80	
140-03	Royalty Receivable	85,206,941.21	
140-04	Accounts Receivable-Others	142,778.48	
185-25	Claims Receivable-Maternity Allowance	39,000.00	
188- DD	Non-Trade Receivables-Fuel and Other Storehouse Withdrawals	71,610.27	
188- FF	Non-Trade Receivables-Telephone,Electricity and Water Charges		1,302.43
188- RC09	Non-Trade Receivables-Receivable to Contractor	15,193.58	
190-04	Prepaid Expenses-Security Services		613.12
190-05	Prepaid Expenses-Insurance	1,662.14	
192-01	Downpayment for Contractual Obligations-Services	1,134,471.39	
192-09	Downpayment for Contractual Obligations-Others	30,800.00	
195-01	Deferred Income Tax Charges -5% Rentals	236,225.22	
	Input Tax	1,386,510.31	
225-03	Inventory - Materials and Supplies	4,822,433.27	
290-01	Special Deposits and Fund-Deposit on Account of Contract	119,478.15	
290-06	Special Deposits and Funds-Deposit on Returnable Containers	25,500.00	
306	Plant and Equipment	31,889,499.17	
308-HO	Incomplete Construction - HEADOFFICE	3,784,480.77	
308-M522	Incomplete Construction - MABATAS	8,658,872.39	
308-JG	Incomplete Construction- UG	385,286.55	
308-DEPOTREN	Incomplete Construction- DEPOT	1,076,355.72	
308-COREHOUS	Incomplete Construction- COREHOUSE	153,135.90	
308-21NURSER	Incomplete Construction- NURSERY	108,338.00	
309	Other Assets - For Disposal	1,117,904.77	
330-8000-308	Incomplete Construction- NORTH DAVAO	228,278.52	
330-8000	Exploration and Development Costs - NORTH DAVAO	9,663,660.14	
330-6204	Exploration and Development Costs- FS	1,867,473.25	
330-6300	Exploration and Development Cost- CDSI Core Drilling	19,174,041.74	
369	Accumulated Depreciation-PPE		31,491,999.21
410-01	Exploration and Evaluation Assets -JB Victory	243,463,750.00	
510	Accounts Payable		11,250.01
515	Accrued Liabilities		17,789.19
546-0133	Employee Income Tax-H.O		396,181.89
546-01	Employee Income Tax-Davao		76,161.09
546-0233	SSS Contributions-H.O		5,320.50
546-02	SSS Contributions-Dvo		15,801.63
546-0333	Philhealth Contributions-H.O		18,543.75
546-03	Philhealth Contributions-Dvo		5,673.00
546-04	Pag-ibig Contributions - Dvo		4,603.75
547-0402	Professional Fees - Management and Technical Consultants-10%		66,382.71
547-0403	Professional Fees - Directors who are not employees of the Co.-10%		83.34
547-0406	Rentals on Real Property Exceeding P500.00-5%	11,375.91	
547-0409	Contractors Income Tax 2%		51,690.27
547-0410	Suppliers Income Tax 1%		1,812.88
547-0501	VAT on Purchase of Services - 6%		77,844.21
547-0502	VAT on Purchase of Goods- 3%		17,622.10
547-0505	VAT on Purchase of Goods and Services - 5%		166,018.80
	Output VAT		7,940,983.75
588	Other Accounts Payable - Employees		1,770.56
588-23	SSS Salary Loan-Davao		3,793.76
588-3323	SSS Salary Loan		20,029.52
588-3347	Pag-ibig Contributions		1,787.50
588-3352	Pag-ibig Multi Purpose Loan		21,399.36
588-53	Calamity Loan - FO		185.29

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CODE	DESCRIPTION	DEBIT	CREDIT
588-3353	Calamity Loan - HO	185.29	
589-90	Retention as Contract Provision		189,015.84
590-30	Salaries Payable HO		665.52
590-31	Salaries Payable Dvo		10,224.26
609	Income Tax Payable		13,226,786.63
641	Other Payables due NDC		4,756,000.00
660-02	Trust Liability-Vested Rights		480,531.63
660-03	Trust Liability-Performance Bond		3,627,450.00
660-04	Trust Liability-BAC Honoraria		22,500.00
660-05	Trust Liability-Bid Security		58,500.00
660-06	Trust Liability-Others		40,000.00
690DBP	LONG TERM DEBT - DBP		0.02
690NDC	Long Term Debt- NDC		90,926,711.00
690JB	Long Term Debt- JB		55,000,000.00
748	Other Deferred Credits (Advance Royalty/Others)-Non Current		9,322,550.00
810-00	Paid In - Common		125,000,000.00
830	Donated Capital		3.00
841NRMDC	Retained Earnings - Unappropriated	60,957,577.46	
841NRDC	Retained Earnings - Unappropriated -DDSDP		4,532,230.32
870	Appraisal Increment		144,415,500.00
013-03	Royalty- Mangament Fee		101,407,071.03
013-06	Commitment Fees		1,188,000.00
061-9902-06	Interest Income-Placement		121,196.82
061-9902-40	Savings/Combo Accounts		230,592.26
071-61	Interest Charges-Principal	8,397,538.00	
074-01	20% Final Tax on Peso-denominated Investments	64,327.94	
074-02	7.5%Final Tax on Dollar-denominated Investments	2,261.29	
075-9902	Bank Charges - Current	8,867.49	
088-0699	Others/Penalty	23,259.34	
090	Income Taxes	21,021,478.58	
111	Regular Employees - Base Pay	13,338,992.37	
112	Regular Rank & File - Overtime	391,337.93	
114	Project Employee-Base Pay	73,913.70	
120	Vacation Leave Monetization	6,490.19	
123	State Insurance Fund (Worksmen's Compensation	8,450.00	
125	SSS/Philhealth Co. Share	508,624.90	
129	Pag-ibig Co. Share	42,900.00	
130	Cost of Living Allowance	3,225.00	
132	Transportation Expenses	161,275.30	
135	Base-off Expenses	20,564.00	
140	Employee Recreation Expenses	254,914.62	
142	Training and Education - Local	525,790.61	
143	Other Employee Costs	250,841.68	
145	Gender and Development (GAD)	64,830.46	
150	Mess Expenses - Field Office	161,451.77	
270	Fuel (IFO, ADO, etc.)	484,373.00	
271	Lubricants (Oil, Grease, etc.)	4,404.01	
272	Tires, Batteries & Accessories Products	72,348.50	
274	Raincoats and Boots	1,695.00	
276	Expensed Tools and Instruments	5,858.93	
279	Laundry/Kitchen Supplies	34,263.95	
280	Sanitation Supplies	1,618.00	
283	Sampling and Geological Supplies	4,282.01	
284	Electrical - Parts and Supplies	5,813.00	
287	Mining/Drilling Supplies	4,082.14	
290	Stationery and Office Supplies	166,019.62	
291	Microcomputer - Related Supplies	90,201.66	
292	Official Forms	29,926.79	
293	Medical/Dental Supplies	3,947.65	
295	General Construction Supplies	17,773.00	
297	Paints, Lumber/Nails	320.50	
298	Safety Equipment and Supplies	8,186.18	
299	Other Materials and Supplies	18,696.04	
370	Microcomputer and Peripherals	56,825.00	
383	Office Furniture and Eqpt. - Materials	235.71	
384	Office Furniture and Eqpt. - Services	4,032.14	
389	Vehicles - Materials	119,103.58	
390	Vehicles - Services	52,708.63	