

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF DECEMBER 31, 2020

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	91,269.94
1	01	02	020	Cash in Bank-Local Currency, Current Account	23,113,909.86
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	2,167,334.66
1	03	03	010	Due from National Government Agencies	126,485.91
1	03	05	020	Due from Officers and Employees	117,110.92
1	03	05	021	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	05	990	Other Receivables	71,824.50
1	04	04	990	Other Supplies and Materials Inventory	3,571,826.64
1	06	02	990	Land Improvements	702,490.26
1	06	02	991	Accumulated Depreciation-Land Improvements	(22,245.52)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,139,059.71)
1	06	03	990	Other Infrastructure Assets	31,760,204.61
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(1,361,483.95)
1	06	04	010	Buildings	5,598,118.09
1	06	04	011	Accumulated Depreciation-Buildings	(3,821,806.77)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,189,148.79)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,827,260.51)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(42,261.71)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(196,941.01)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,323,139.28)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(5,692,585.48)
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	3,853,435.30
1	08	01	021	Accumulated Amortization-Computer Software	(2,840,822.48)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(1,027,900.08)
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	2,944,999.65
1	99	01	030	Advances to Special Disbursing Officer	6,025,790.36
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	060	Input Tax	4,671,570.41
1	99	02	990	Other Prepayments	15,483,061.83
1	99	03	990	Other Deposits	1,833,273.40
2	01	01	010	Accounts Payable	(11,944,761.51)
2	01	01	020	Due to Officers and Employees	(59,738.46)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(1,270,560.31)
2	02	01	030	Due to Pag-IBIG	(49,039.71)
2	02	01	040	Due to PhilHealth	(50,644.70)
2	02	01	110	Due to SSS	(88,819.15)
2	04	01	010	Trust Liabilities	(6,165,216.92)
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)

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(220,661.55)
4	05	01	010	Gain on Foreign Exchange	(16,566.80)
5	01	01	010	Salaries & Wages-Regular	32,855,133.53
5	01	01	020	Salaries & Wages-Casual/Contractual	9,611,927.13
5	01	02	010	Personnel Economic Relief Allowance (PERA)	1,411,909.09
5	01	02	020	Representation Allowance (RA)	1,051,250.00
5	01	02	030	Transportation Allowance (TA)	905,750.00
5	01	02	040	Clothing/Uniform Allowance	510,000.00
5	01	02	080	Productivity Incentive Allowance	434,000.00
5	01	02	110	Hazard Pay	113,500.00
5	01	02	130	Overtime & Night Pay	193,471.15
5	01	02	140	Year End Bonus	7,306,313.00
5	01	02	990	Other Bonuses and Allowance	251,467.17
5	01	03	010	Retirement and Life Insurance Premiums	1,393,520.00
5	01	03	020	Pag-IBIG Contributions	97,400.00
5	01	03	030	PhilHealth Contributions	475,770.60
5	01	03	040	Employees Compensation Insurance Premiums	24,030.00
5	01	04	990	Other Personnel Benefits	2,819,990.44
5	02	01	010	Traveling Expenses-Local	837,444.30
5	02	02	010	Training Expenses	10,500.00
5	02	03	010	Office Supplies Expense	206,879.46
5	02	03	030	Non-Accountable Forms Expenses	17,925.89
5	02	03	070	Drugs and Medicines Expenses	40,001.60
5	02	03	090	Fuel, Oil and Lubricants Expenses	615,141.83
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	40,646.52
5	02	03	990	Other Supplies and Material Expenses	340,844.80
5	02	04	010	Water Expenses	14,361.50
5	02	04	020	Electricity Expenses	456,144.69
5	02	04	990	Other Utility Expenses	238,290.01
5	02	05	010	Postage and Courier Services	33,944.80
5	02	05	020	Telephone Expenses	165,818.28
5	02	05	030	Internet Subscription Expenses	128,238.71
5	02	07	020	Research, Exploration and Development Expenses	372,074.19
5	02	10	010	Confidential Expenses	6,395,000.00
5	02	10	030	Extraordinary and Miscellaneous Expenses	52,564.19
5	02	11	010	Legal Services	589,142.86
5	02	11	020	Auditing Services	4,604,553.00
5	02	11	030	Consultancy Services	57,733.22
5	02	12	010	Environment/Sanitary Services	88,548.95
5	02	12	030	Security Services	16,706,918.98
5	02	12	990	Other General Services	2,625,014.01
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	654,285.03
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	42,743.57
5	02	13	060	Repairs and Maintenance-Transportation Equipment	286,346.18
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	15,063.11
5	02	14	990	Financial Assistance/Subsidy/Contributions-Others	38,000.00
5	02	15	010	Taxes, Duties and Licenses	4,276,936.92
5	02	15	020	Fidelity Bond Premiums	517,013.01
5	02	15	030	Insurance Expense	481,760.37
5	02	99	010	Advertising, Promotional and Marketing Expenses	10,000.00
5	02	99	020	Printing and Publication Expenses	71,928.00
5	02	99	030	Representation Expenses	27,959.16
5	02	99	050	Rent/Lease Expenses	3,787,531.78
5	02	99	060	Membership Dues and Contributions to Organizations	2,000.00
5	02	99	070	Subscription Expenses	187,238.40
5	02	99	080	Donations	3,000.00
5	02	99	120	Directors and Committee Members' Fees	603,000.00
5	02	99	990	Other Maintenance and Operating Expenses	2,237,650.81
5	03	01	040	Bank Charges	4,496.75
5	05	01	020	Depreciation-Land Improvements	22,245.52
5	05	01	030	Depreciation-Infrastructure Assets	1,622,350.61

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	05	01	040	Depreciation-Buildings and Other Structures	442,208.24
5	05	01	050	Depreciation-Machinery and Equipment	442,414.29
5	05	01	060	Depreciation-Transportation Equipment	452,439.65
5	05	01	090	Depreciation-Leased Assets Improvements	13,882.75
5	05	01	990	Depreciation-Other Property, Plant and Equipment	513,950.04
5	05	02	010	Amortization-Intangible Assets	165,642.99
5	05	04	010	Loss on Foreign Exchange	136,767.38
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