

**PHILIPPINE MINING DEVELOPMENT CORPORATION**  
**TRIAL BALANCE (Unaudited)**  
**AS OF SEPTEMBER 30, 2021**

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	21,920,953.21
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	2,420,923.08
1	03	01	010	Accounts Receivable	22,145,330.00
1	03	03	010	Due from National Government Agencies	54,485.91
1	03	05	020	Due from Officers and Employees	116,849.48
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	712,235.16
1	06	02	991	Accumulated Depreciation-Land Improvements	(42,852.82)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,449,712.12)
1	06	03	990	Other Infrastructure Assets	31,760,204.61
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(2,266,649.78)
1	06	04	010	Buildings	5,598,118.09
1	06	04	011	Accumulated Depreciation-Buildings	(4,002,665.27)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,217,200.30)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(3,059,429.04)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(58,878.22)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(230,403.06)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,335,353.56)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(6,009,619.29)
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	(2,948,124.68)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(1,413,362.61)
1	06	12	992	Accumulated Impairment Losses-Other Exploration and Evaluation Assets	(204,000.00)
1	06	99	020	Construction in Progress-Infrastructure Assets	9,136,291.26
1	06	99	030	Construction in Progress-Buildings and Other Structures	2,944,999.65
1	99	01	030	Advances to Special Disbursing Officer	354,342.70
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	060	Input Tax	5,291,802.29



RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	99	02	990	Other Prepayments	15,482,925.06
1	99	03	990	Other Deposits	1,533,273.40
2	01	01	010	Accounts Payable	(8,863,914.05)
2	01	01	020	Due to Officers and Employees	(61,613.74)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(752,451.53)
2	02	01	030	Due to Pag-IBIG	(45,297.27)
2	02	01	040	Due to PhilHealth	(47,065.90)
2	02	01	110	Due to SSS	(85,517.99)
2	04	01	010	Trust Liabilities	(7,322,715.30)
2	05	01	990	Other Deferred Credits	(8,000,000.00)
2	99	99	090	Dividends Payable	(56,577,777.00)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	45,816,851.81
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(5,163.77)
4	02	02	320	Royalty Fees (net)	(70,173,606.39)
4	02	02	990	Other Business Income	(625.00)
4	05	01	010	Gain on Foreign Exchange	(2,024,495.19)
5	01	01	010	Salaries & Wages-Regular	21,316,442.00
5	01	01	020	Salaries & Wages-Casual/Contractual	6,283,266.59
5	01	02	010	Personnel Economic Relief Allowance (PERA)	1,057,860.14
5	01	02	020	Representation Allowance (RA)	564,295.45
5	01	02	030	Transportation Allowance (TA)	564,295.45
5	01	02	040	Clothing/Uniform Allowance	474,000.00
5	01	02	110	Hazard Pay	58,000.00
5	01	02	130	Overtime & Night Pay	33,582.77
5	01	02	140	Year End Bonus	2,953,894.50
5	01	03	010	Retirement and Life Insurance Premiums	1,154,595.00
5	01	03	020	Pag-IBIG Contributions	69,800.00
5	01	03	030	PhilHealth Contributions	332,303.44
5	01	03	040	Employees Compensation Insurance Premiums	16,660.00
5	01	04	990	Other Personnel Benefits	356,475.51
5	02	01	010	Traveling Expenses-Local	156,361.28
5	02	02	010	Training Expenses	17,160.71
5	02	03	010	Office Supplies Expense	104,007.57
5	02	03	030	Non-Accountable Forms Expenses	8,300.00
5	02	03	070	Drugs and Medicines Expenses	276.01
5	02	03	090	Fuel, Oil and Lubricants Expenses	560,963.05
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	25,614.28
5	02	03	990	Other Supplies and Material Expenses	217,895.56
5	02	04	010	Water Expenses	8,034.68
5	02	04	020	Electricity Expenses	292,621.24
5	02	04	990	Other Utility Expenses	192,511.75
5	02	05	010	Postage and Courier Services	23,288.12
5	02	05	020	Telephone Expenses	113,068.44
5	02	05	030	Internet Subscription Expenses	120,635.16
5	02	10	010	Confidential Expenses	5,632,296.00
5	02	10	030	Extraordinary and Miscellaneous Expenses	(1,620.00)
5	02	11	030	Consultancy Services	8,799.96
5	02	12	010	Environment/Sanitary Services	79,296.28
5	02	12	030	Security Services	2,198,800.00
5	02	12	990	Other General Services	1,317,941.80
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	907,682.34




RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	12,850.00
5	02	13	060	Repairs and Maintenance-Transportation Equipment	219,249.71
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	483.64
5	02	15	010	Taxes, Duties and Licenses	160,630.48
5	02	15	020	Fidelity Bond Premiums	606,637.50
5	02	15	030	Insurance Expense	381,642.03
5	02	15	040	Income Tax Expenses	6.25
5	02	99	020	Printing and Publication Expenses	48,745.50
5	02	99	030	Representation Expenses	2,360.00
5	02	99	050	Rent/Lease Expenses	2,908,891.34
5	02	99	060	Membership Dues and Contributions to Organizations	3,500.00
5	02	99	070	Subscription Expenses	200,708.00
5	02	99	080	Donations	25,625.00
5	02	99	120	Directors and Committee Members' Fees	405,000.00
5	02	99	990	Other Maintenance and Operating Expenses	1,153,737.30
5	03	01	040	Bank Charges	2,953.50
5	05	01	020	Depreciation-Land Improvements	20,298.70
5	05	01	030	Depreciation-Infrastructure Assets	1,215,818.23
5	05	01	040	Depreciation-Buildings and Other Structures	180,858.51
5	05	01	050	Depreciation-Machinery and Equipment	322,512.88
5	05	01	060	Depreciation-Transportation Equipment	317,033.82
5	05	01	990	Depreciation-Other Property, Plant and Equipment	385,462.53
5	05	02	010	Amortization-Intangible Assets	107,302.20
5	05	04	010	Loss on Foreign Exchange	148,390.50
					<b>(0.00)</b>

Prepared by:

  
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