


PHILIPPINE MINING DEVELOPMENT CORPORATION  
TRIAL BALANCE  
AS OF MARCH 31, 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	116,261,104.36
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	2,451,989.32
1	03	03	010	Due from National Government Agencies	42,051.84
1	03	05	020	Due from Officers and Employees	116,224.89
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	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(828,407.31)
1	06	03	990	Other Infrastructure Assets	31,362,425.02
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(451,279.58)
1	06	04	010	Buildings	5,443,926.53
1	06	04	011	Accumulated Depreciation-Buildings	(3,490,150.59)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,161,097.28)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,588,080.87)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(25,645.19)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(163,478.96)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,310,924.99)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(5,375,551.66)
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	3,819,634.47
1	08	01	021	Accumulated Amortization-Computer Software	(2,714,398.25)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(642,437.55)
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	417,185.48
1	99	01	030	Advances to Special Disbursing Officer	461,692.70
1	99	01	040	Advances to Officers and Employees	1,059,617.46
1	99	02	060	Input Tax	3,261,206.31
1	99	02	990	Other Prepayments	15,480,725.30
1	99	03	990	Other Deposits	1,729,349.90
2	01	01	010	Accounts Payable	(4,093,728.45)
2	01	01	020	Due to Officers and Employees	(88,351.57)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(834,863.83)
2	02	01	030	Due to Pag-IBIG	(48,782.90)
2	02	01	040	Due to PhilHealth	(50,927.92)
2	02	01	110	Due to SSS	(89,593.23)
2	04	01	010	Trust Liabilities	(5,902,905.73)
2	05	01	990	Other Deferred Credits	(8,000,000.00)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	(128,679,903.61)
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(157,360.13)
4	05	01	010	Gain on Foreign Exchange	(16,115.68)
5	01	01	010	Salaries & Wages-Regular	9,942,615.02
5	01	02	010	Personnel Economic Relief Allowance (PERA)	355,839.18
5	01	02	020	Representation Allowance (RA)	228,000.00
5	01	02	030	Transportation Allowance (TA)	228,000.00
5	01	02	130	Overtime & Night Pay	39,536.90
5	01	02	990	Other Bonuses and Allowance	14,943.46
5	01	03	010	Retirement and Life Insurance Premiums	351,880.00
5	01	03	020	Pag-IBIG Contributions	24,500.00
5	01	03	030	PhilHealth Contributions	113,932.73
5	01	03	040	Employees Compensation Insurance Premiums	6,140.00
5	02	01	010	Traveling Expenses-Local	422,800.33
5	02	02	010	Training Expenses	7,500.00
5	02	03	010	Office Supplies Expense	101,029.69
5	02	03	030	Non-Accountable Forms Expenses	7,100.00
5	02	03	070	Drugs and Medicines Expenses	606.00
5	02	03	090	Fuel, Oil and Lubricants Expenses	143,801.29
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	10,254.58
5	02	03	990	Other Supplies and Material Expenses	92,384.86
5	02	04	010	Water Expenses	2,963.76
5	02	04	020	Electricity Expenses	137,903.25




RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	04	990	Other Utility Expenses	55,490.02
5	02	05	010	Postage and Courier Services	10,169.40
5	02	05	020	Telephone Expenses	37,025.38
5	02	05	030	Internet Subscription Expenses	23,512.00
5	02	07	020	Research, Exploration and Development Expenses	50,477.64
5	02	10	030	Extraordinary and Miscellaneous Expenses	7,347.91
5	02	11	010	Legal Services	292,952.86
5	02	12	010	Environment/Sanitary Services	13,901.39
5	02	12	030	Security Services	4,266,456.87
5	02	12	990	Other General Services	772,014.72
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	97,020.00
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	12,950.00
5	02	13	060	Repairs and Maintenance-Transportation Equipment	154,512.97
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	1,200.00
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	11,792.86
5	02	14	990	Financial Assistance/Subsidy/Contributions-Others	14,000.00
5	02	15	010	Taxes, Duties and Licenses	2,228,102.88
5	02	15	020	Fidelity Bond Premiums	131,100.51
5	02	15	030	Insurance Expense	451,399.18
5	02	99	020	Printing and Publication Expenses	24,992.00
5	02	99	030	Representation Expenses	3,154.00
5	02	99	050	Rent/Lease Expenses	882,796.25
5	02	99	070	Subscription Expenses	5,137.00
5	02	99	120	Directors and Committee Members' Fees	113,000.00
5	02	99	990	Other Maintenance and Operating Expenses	496,754.13
5	03	01	040	Bank Charges	1,900.00
5	05	01	040	Depreciation-Buildings and Other Structures	110,552.06
5	05	01	050	Depreciation-Machinery and Equipment	112,890.30
5	05	01	060	Depreciation-Transportation Equipment	135,405.83
5	05	01	090	Depreciation-Leased Assets Improvements	13,882.75
5	05	01	030	Depreciation-Infrastructure Assets	401,493.84
5	05	01	990	Depreciation-Other Property, Plant and Equipment	128,487.51
5	05	02	010	Amortization-Intangible Assets	39,218.76
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Prepared by:

  
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