

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE
AS OF JUNE 30, 2019

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	91,184.80
1	01	02	020	Cash in Bank-Local Currency, Current Account	116,923,716.43
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	10,061,681.62
1	01	05	010	Treasury Bills	116,406,546.37
1	03	03	010	Due from National Government Agencies	78,173.33
1	03	05	020	Due from Officers and Employees	122,403.44
1	03	05	021	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	05	990	Other Receivables	531,864.94
1	04	04	990	Other Supplies and Materials Inventory	3,613,618.64
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(490,503.79)
1	06	04	010	Buildings	4,446,428.33
1	06	04	011	Accumulated Depreciation-Buildings	(3,040,797.78)
1	06	05	020	Office Equipment	1,364,099.57
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,098,278.29)
1	06	05	030	Information and Communication Technology Equipment	3,742,704.79
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,658,327.01)
1	06	05	070	Communication Equipment	33,919.64
1	06	05	071	Accumulated Depreciation-Communication Equipment	(14,755.04)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(123,173.91)
1	06	05	990	Other Machinery and Equipment	4,530,672.91
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,077,605.62)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(4,674,174.20)
1	06	06	990	Other Transportation Equipment	4,709,676.00
1	06	06	991	Accumulated Depreciation-Other Transportation Equipment	(4,238,708.40)
1	06	09	020	Leased Assets Improvements, Building	3,991,634.50
1	06	09	021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(3,396,406.45)
1	08	01	020	Computer Software	3,783,295.19
1	08	01	021	Accumulated Amortization-Computer Software	(2,468,822.95)
1	06	12	990	Other Exploration and Evaluation Assets	113,834,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(243,450.00)
1	06	99	020	Construction in Progress-Infrastructure Assets	30,626,507.95
1	06	99	030	Construction in Progress-Buildings and Other Structures	1,255,281.17
1	99	01	030	Advances to Special Disbursing Officer	75,082.67
1	99	01	040	Advances to Officers and Employees	53,616.20
1	99	02	060	Input Tax	1,368,798.70
1	99	02	990	Other Prepayments	12,499.74
1	99	03	990	Other Deposits	1,394,286.63
2	01	01	010	Accounts Payable	(11,364,906.56)
2	01	01	020	Due to Officers and Employees	(7,771.41)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(807,455.37)
2	02	01	030	Due to Pag-IBIG	(36,796.63)
2	02	01	040	Due to PhilHealth	(38,217.31)
2	02	01	110	Due to SSS	(76,148.55)
2	02	01	130	Income Tax Payable	(35,061,528.60)
2	04	01	010	Trust Liabilities	(5,887,905.73)
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	(66,757,500.76)
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(3,403,600.28)
4	02	02	990	Other Business Income	(180,199,471.93)
4	05	01	010	Gain on Foreign Exchange	(176,950.10)
5	01	01	010	Salaries & Wages-Regular	18,054,336.74
5	01	02	010	Personnel Economic Relief Allowance (PERA)	706,278.66
5	01	02	020	Representation Allowance (RA)	420,375.00
5	01	02	030	Transportation Allowance (TA)	392,875.00
5	01	02	040	Clothing/Uniform Allowance	450,000.00
5	01	02	130	Overtime & Night Pay	310,978.00
5	01	02	140	Year End Bonus	3,097,927.00
5	01	02	990	Other Bonuses and Allowance	133,935.87
5	01	03	010	Retirement and Life Insurance Premiums	540,014.90
5	01	03	020	Pag-IBIG Contributions	44,094.34
5	01	03	030	PhilHealth Contributions	167,209.80
5	01	03	040	Employees Compensation Insurance Premiums	11,010.00
5	01	04	990	Other Personnel Benefits	255,639.65
5	02	01	010	Traveling Expenses-Local	1,417,887.85
5	02	02	010	Training Expenses	507,749.14
5	02	03	010	Office Supplies Expense	177,578.94
5	02	03	030	Non-Accountable Forms Expenses	10,700.00
5	02	03	070	Drugs and Medicines Expenses	5,501.50
5	02	03	090	Fuel, Oil and Lubricants Expenses	369,025.10
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	291,900.55

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5	02	03	990	Other Supplies and Material Expenses	194,428.64
5	02	04	010	Water Expenses	9,817.01
5	02	04	020	Electricity Expenses	236,075.91
5	02	04	990	Other Utility Expenses	142,573.52
5	02	05	010	Postage and Courier Services	24,549.45
5	02	05	020	Telephone Expenses	83,901.39
5	02	05	030	Internet Subscription Expenses	65,262.28
5	02	10	010	Confidential Expenses	5,000,000.00
5	02	10	030	Extraordinary and Miscellaneous Expenses	86,887.49
5	02	11	010	Legal Services	268,854.82
5	02	11	020	Auditing Services	2,299,398.00
5	02	11	030	Consultancy Services	55,748.32
5	02	12	010	Environment/Sanitary Services	22,110.28
5	02	12	030	Security Services	48,956.04
5	02	12	990	Other General Services	1,496,562.99
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	46,183.04
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	22,650.00
5	02	13	060	Repairs and Maintenance-Transportation Equipment	150,311.58
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	3,000.00
5	02	14	990	Financial Assistance/Subsidy/Contributions-Others	28,000.00
5	02	15	010	Taxes, Duties and Licenses	2,224,353.99
5	02	15	020	Fidelity Bond Premiums	401,824.84
5	02	15	030	Insurance Expense	326,931.55
5	02	15	040	Income Tax Expenses	39,906,319.80
5	02	99	020	Printing and Publication Expenses	14,539.00
5	02	99	030	Representation Expenses	384,433.81
5	02	99	050	Rent/Lease Expenses	1,613,638.95
5	02	99	060	Membership Dues and Contributions to Organizations	2,200.00
5	02	99	070	Subscription Expenses	223,434.87
5	02	99	080	Donations	19,435.16
5	02	99	120	Directors and Committee Members' Fees	25,000.00
5	02	99	990	Other Maintenance and Operating Expenses	1,135,863.49
5	03	01	020	Interest Expenses	1,157,960.00
5	03	01	040	Bank Charges	110,306.47
5	05	01	040	Depreciation-Buildings and Other Structures	165,452.68
5	05	01	050	Depreciation-Machinery and Equipment	169,805.07
5	05	01	060	Depreciation-Transportation Equipmment	250,131.29
5	05	01	090	Depreciation-Leased Assets Improvements	658,271.90
5	05	01	030	Depreciation-Infrastructure Assets	196,201.52
5	05	01	990	Depreciation-Other Property, Plant and Equipment	243,450.00
5	05	02	010	Amortization-Intangible Assets	72,706.02
5	05	03	060	Impairment Loss-Other Receivables	-
5	05	03	090	Impairment Loss-Property, Plant and Equipment	102,514.86
5	05	03	990	Impairment Loss-Other Assets	-
5	05	04	080	Loss on Sale of Assets	-
5	05	04	090	Loss of Assets	-
5	05	04	010	Loss on Foreign Exchange	527,065.59
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