

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF MARCH 31, 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	7,485,419.99
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	669,041.86
1	03	03	010	Due from National Government Agencies	126,485.91
1	03	05	020	Due from Officers and Employees	116,794.35
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	(29,320.35)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,242,610.52)
1	06	03	990	Other Infrastructure Assets	31,760,204.61
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(1,663,205.90)
1	06	04	010	Buildings	5,598,118.09
1	06	04	011	Accumulated Depreciation-Buildings	(3,882,092.93)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,198,499.29)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,905,262.60)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(47,800.55)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(208,095.03)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,327,210.71)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(5,798,263.42)
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	(2,879,406.62)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(1,156,387.59)
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	340,379.20
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	060	Input Tax	4,873,808.26
1	99	02	990	Other Prepayments	15,482,931.31


RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	99	03	990	Other Deposits	1,833,273.40
2	01	01	010	Accounts Payable	(9,843,809.70)
2	01	01	020	Due to Officers and Employees	(82,907.19)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(771,387.60)
2	02	01	030	Due to Pag-IBIG	(49,392.73)
2	02	01	040	Due to PhilHealth	(46,752.66)
2	02	01	110	Due to SSS	(80,884.90)
2	04	01	010	Trust Liabilities	(6,383,106.29)
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)	(1,629.07)
4	05	01	010	Gain on Foreign Exchange	(2,572.47)
5	01	01	010	Salaries & Wages-Regular	7,183,538.36
5	01	01	020	Salaries & Wages-Casual/Contractual	2,130,373.83
5	01	02	010	Personnel Economic Relief Allowance (PERA)	354,363.63
5	01	02	020	Representation Allowance (RA)	185,000.00
5	01	02	030	Transportation Allowance (TA)	185,000.00
5	01	02	130	Overtime & Night Pay	19,231.51
5	01	03	010	Retirement and Life Insurance Premiums	386,482.50
5	01	03	020	Pag-IBIG Contributions	24,000.00
5	01	03	030	PhilHealth Contributions	115,843.22
5	01	03	040	Employees Compensation Insurance Premiums	5,820.00
5	01	04	990	Other Personnel Benefits	9,724.42
5	02	01	010	Traveling Expenses-Local	53,779.28
5	02	03	010	Office Supplies Expense	50,955.71
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	200,180.91
5	02	03	990	Other Supplies and Material Expenses	96,955.13
5	02	04	010	Water Expenses	2,706.07
5	02	04	020	Electricity Expenses	89,344.41
5	02	04	990	Other Utility Expenses	60,325.02
5	02	05	010	Postage and Courier Services	7,973.25
5	02	05	020	Telephone Expenses	27,438.64
5	02	05	030	Internet Subscription Expenses	34,446.42
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	36,377.14
5	02	12	030	Security Services	552,000.00
5	02	12	990	Other General Services	460,526.81
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	363,028.15
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	12,850.00
5	02	13	060	Repairs and Maintenance-Transportation Equipment	24,819.23
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	483.64
5	02	15	010	Taxes, Duties and Licenses	131,071.76
5	02	15	020	Fidelity Bond Premiums	78,937.50
5	02	15	030	Insurance Expense	272,828.15
5	02	99	020	Printing and Publication Expenses	73.50

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	99	050	Rent/Lease Expenses	964,133.28
5	02	99	060	Membership Dues and Contributions to Organizations	3,500.00
5	02	99	070	Subscription Expenses	4,976.00
5	02	99	080	Donations	13,125.00
5	02	99	120	Directors and Committee Members' Fees	100,000.00
5	02	99	990	Other Maintenance and Operating Expenses	335,838.21
5	03	01	040	Bank Charges	50.00
5	05	01	020	Depreciation-Land Improvements	6,766.23
5	05	01	030	Depreciation-Infrastructure Assets	405,272.74
5	05	01	040	Depreciation-Buildings and Other Structures	60,286.17
5	05	01	050	Depreciation-Machinery and Equipment	108,116.90
5	05	01	060	Depreciation-Transportation Equipmment	105,677.94
5	05	01	990	Depreciation-Other Property, Plant and Equipment	128,487.51
5	05	02	010	Amortization-Intangible Assets	38,584.14
5	05	04	010	Loss on Foreign Exchange	1,007.59
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